

BREEDE VALLEY MUNICIPALITY Annual Financial Statements for the year ended 30 June 2017



Annual Financial Statements for the year ended 30 June 2017

General Information

Legal form of entity

Municipality (MFMA)

Municipal demarcation code

WC025

Nature of business and principal activities

The main business operations of the municipality is to engage in local governance activities, which includes planning and promotion of integrated development planning, land, economic and environmental development and supplying of the following services to the community: Housing services - Supply housing to the community and includes the rental of units owned by the municipality to public and staff; Waste management services - The collection, disposal and purifying of waste, refuse and sewerage; Electricity services - Electricity is bought in bulk from Eskom and distributed to the consumers by the municipality; and Water services - Supplying water to the public,

Mayoral committee for the year ended 30 June 2016

Executive Mayor

Mayoral committee members

A.Steyn

J.D. Levendal (Deputy Executive Mayor)

M.Sampson (Speaker) R.Faroa (Chief Whip)

W.M Blom A.M. du Toit S.Goedeman A.E. Jordaan W.R. Meiring S.J. Mel E.Y. Sheldon J.F van Zyl

Mayoral committee as per the new elections

Executive Mayor

Mayoral committee members

A.Steyn

R.Faroa

J.D. Levendal (Deputy Executive Mayor)

N.Mecuur (Speaker) S.Goedeman (Chief Whip)

J.Kritzinger W.R.Meiring S.J.Mei M.Sampson G.Stalmeester E.Y Sheldon J.F. van Zyl

Accounting officer

D. McThomas

Chief Financial Officer (CFO)

R.Ontong

Grading of local authority

Councillors Grade 4

Senior Managers Category 5

Personnel Grade 4

Capacity of local authority

High



General Information

Registered office Civic Centre

Baring Street Worcester 6850

Postal address Private Bag X3046

> Worcester 6849

Bankers ABSA Bank Limited

Auditors Auditor-General of South Africa

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The reports and statements set out below comprise of the annual financial statements presented to the provincial legislature:

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Abbreviations

GRAP	Generally Recognised Accounting Practice
IPSAS	International Public Sector Accounting Standards
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant (Previously CMIP)



Annual Financial Statements for the year ended 30 June 2017

Accounting Officer's Responsibilities and Approval

The accounting officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the accounting officer to ensure that the annual financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are responsible for reporting on the fair presentation of the annual financial statements and related financial information.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122 (3) of the Municipal Finance Management Act (Act 56 of 2003).

The annual financial statements are based upon appropriate accounting policies, consistently applied and supported by reasonable and prudent judgements and estimates.

The accounting officer acknowledges that he is ultimately responsible for the system of internal financial control established by the municipality and places considerable importance on maintaining a strong control environment. To enable the accounting officer to meet these responsibilities, the sets standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the municipality is on identifying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be fully eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The accounting officer is of the opinion, based on the information and explanations given by management that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The accounting officer has reviewed the municipality's cash flow forecast for the year to 30 June 2018 and, in the light of this review and the current financial position, he is satisfied that the municipality has access to adequate resources to continue in operational existence for the foreseeable future.

The annual financial statements are prepared on the basis that the municipality is a going concern and that the Breede Valley Municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

Although the accounting officer is primarily responsible for the financial affairs of the municipality, he is supported by the municipality's internal auditors.

The annual financial statements set out on pages 5 to 100, which have been prepared on the going concern basis, were approved by the accounting officer on 31 August 2017.

Accounting Officer 31 August 2017

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Annual Financial Statements for the year ended 30 June 2017

Accounting Officer's Report

The accounting officer submits his report for the year ended 30 June 2017.

Review of activities

Main business and operations

Breede Valley Municipality is situated in the Western Cape Province, 120 km north-east of Cape Town. Included in its boundaries are Worcester, Rawsonville, De Doorns and Touwsrivier and surrounding rural areas. It covers 3 833 sq. km and is home to 176 578 people as per the 2016 survey.

The municipality is set between three mountain ranges, incorporating some of the most valuable and fertile agricultural land in the country. The area is endowed with a diverse cultural history, regional accessibility and unique natural beauty that attract a great number of tourists.

The financial position of the municipality is described to be sound, with an accumulated surplus of R1 665 132 789 (2016: R 1 656 424 785) at year-end.

Net surplus of the municipality was R 8 117 101 (2016: deficit R10 704 816). The overall summarised operating results for the municipality in comparison to the approved budget are shown in the Statement of Financial Performance and also reflects a summary of income and expenditure.

2. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business. The solvency analysis show that assets cover the liabilities by 365.57% % (2016:373.72%). The coverage indicates that the municipality operates as a going concern.

3. Subsequent events

The accounting officer is not aware of any matter or circumstance arising since the end of the financial year.

4. Accounting policies

The annual financial statements prepared in accordance with the prescribed Standards of Generally Recognised Accounting Practices (GRAP) issued by the Accounting Standards Board as the prescribed framework by National Treasury.

5. Borrowing, investments and cash

The accounting officer may after approval of the Council exercise all the powers of the municipality to borrow money, as he considers appropriate needs. Interest-bearing debt did not increase in the year ended 30 June 2017. In the financial year ended 30 June 2017 the municipality redeemed interest-bearing debt of R 22 628 117. The interest paid on borrowings as a percentage of total expenditure is 2.94% (2016: 2.80%).

Investments as at 30 June 2017 amounted to R90 000 000 (2016: R 80 000 000). Investments and cash and cash equivalents increased from R 167 422 999 to R182 578 150.

Additional information regarding cash and cash equivalents, investments and loans is provided in notes 3, 9, 18 and Appendix A to the financial statements.

6. Capital expenditure

The capital expenditure incurred during the year 2017 amounted to R 101 712 570 (2016: R 83 570 395) that represented 73.09 % (2016: 69.23%) of the approved capital budget of R 139 166 261 (2016: R 120 717 509). A complete analysis of capital expenditure (budgeted and actual) per functional area is included in Appendix H (A5), while Appendix B contains detail according to the asset class. More details regarding external loans used to finance fixed assets are shown in Appendix A.



Annual Financial Statements for the year ended 30 June 2017

Accounting Officer's Report

7. Cash flow analysis

Details of major changes in the nature of the municipality during the year were as follows:

Summary of net cash flows	2017	2016
Net cash flows from operating activities	139 303 026	75 401 625
Net cash flows from investing activities	(111 154 175)	(130 647 886)
Net cash flows from financing activities	(22 993 700)	35 738 481
Net increase/(decrease) in cash and cash equivalents	5 155 151	(19 507 780)

8. Credit rating

The municipality was rated by Moody's Investor Services during the 2017 financial year. Their rating and outlook for the municipality was a Ba2.za rating due to the negative outlook on South African sovereign rating. To monitor our credit rating and capacity for long-term financing we consider various qualitative and quantitative factor. At 30 June 2017 and 30 June 2016 the current ratio was 1.83:1 and 2.10:1 respectively. This reflects an increase in the ratio.

9. Accounting Officer

The accounting officer of the municipality during the year under review of this report is as follows:

Name Nationality
D. McThomas South African

10. Auditors

Auditor-General of South Africa will continue in office for the next financial period as per the Public Audit Act.



Report of the Auditor-General		
	7	

Statement of Financial Position as at 30 June 2017

Figures in Rand	Note(s)	2017	2016
Assets			
Current Assets			
Cash and cash equivalents	3	92 578 150	87 422 999
Receivables from exchange transactions	4	81 239 254	77 246 565
Receivables from non-exchange transactions	5	30 138 581	26 015 905
Other receivables from non-exchange transactions	6	6 753 707	6 546 340
Inventories	7	11 431 752	17 894 588
VAT receivable	8	3 280 811	214 206
Short term investments	9	90 000 000	80 000 000
Long term receivables	14	1 549 212	946 805
		316 971 467	296 287 408
Non-Current Assets			
Investment property	10	21 018 000	20 625 499
Property, plant and equipment	11	1 907 021 093	1 896 342 522
Intangible assets	12	5 094 081	5 395 374
Heritage assets	13	36 631 059	36 631 059
Long term receivables	14	5 405 709	6 301 712
		1 975 169 942	1 965 296 166
Total Assets		2 292 141 409	2 261 583 574
Liabilities			
Current Liabilities			
Payables from exchange transactions	15	93 643 838	67 943 497
Consumer deposits	16	3 680 515	4 046 101
Unspent conditional grants and receipts	17	28 363 641	17 965 618
Long term liabilities	18	17 199 997	22 628 117
Employee benefit obligation	19	29 739 058	27 585 981
Provisions	20	986 994	918 762
		173 614 043	141 088 076
Non-Current Liabilities			
Long term liabilities	18	223 718 063	240 918 059
Employee benefit obligation	19	150 746 276	150 099 482
Provisions	20	78 930 239	73 053 172
		453 394 578	464 070 713
Total Liabilities		627 008 621	605 158 789
Net Assets		1 665 132 788	1 656 424 785
Accumulated surplus		1 665 132 788	1 656 424 785

Statement of Financial Performance

Figures in Rand	Note(s)	2017	2016
Revenue			
Revenue from exchange transactions			
Service charges	21	496 579 904	467 894 001
Income from agency services		6 901 991	6 610 177
Licences and permits		3 176 103	3 106 259
Rental income	22	14 387 630	13 501 163
Other income	23	15 366 488	18 795 851
Finance income	24	21 423 924	14 758 197
		557 836 040	524 665 648
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	25	119 185 527	104 695 630
Property rates - penalties imposed and collection	25	1 385 656	1 001 455
Transfer revenue			
Government grants and subsidies	26	173 909 694	156 196 707
Fines, penalties and forfeits	27	75 462 684	69 120 556
		369 943 561	331 014 348
Total revenue		927 779 601	855 679 996
Expenditure			
Employee related costs	28	(249 897 162)	(230 823 488)
Remuneration of councillors	29	(15 615 160)	(15 309 268)
Debt Impairment	30	(75 076 891)	(75 455 683)
Depreciation, amortisation and impairment	31	(89 085 633)	(88 158 666)
Rehabilitation	20	(5 035 848)	(2 868 157)
Bulk purchases	32	(274 376 156)	(255 455 796)
Finance costs	33	(27 803 683)	(24 301 464)
Collection costs	2.4	(49 638)	(96 777)
Repairs and maintenance Contracted services	34	(64 327 751)	(48 926 842)
Grants and subsidies paid	35 36	(11 012 829)	(9 399 630)
Contributions to employee benefits	37	(310 000)	(279 600)
General expenses	38	(21 740 308)	(17 083 162)
Content expenses	50	(99 845 934) (934 176 993)	(94 486 619) (862 645 152)
Operating definit			
Operating deficit Actuarial gains/(losses)	37	(6 397 392)	(6 965 156)
Fair value adjustments	39	15 677 615	(3 887 725)
Loss on disposal of assets	Jä	736 880	1 894 839
E000 on diaposal of assets		(1 900 002)	(1 746 774)
Surplus (deficit) for the year		14 514 493	(3 739 660)
Carpiao (denoid) for the year		8 117 101	(10 704 816)

Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus	Total net assets
Opening balance as previously reported Balance at 01 July 2015 as restated* Changes in net assets	1 666 062 357 1 666 062 357	1 666 062 357 1 666 062 357
Net income recognised directly in net assets Deficit for the year	1 067 244 (10 704 816)	1 067 244 (10 704 816)
Total changes	(9 637 572)	(9 637 572)
Balance at 30 June 2016 Changes in net assets	1 656 424 785	1 656 424 785
Net income (losses) recognised directly in net assets Surplus for the year	590 902 8 117 101	590 902 8 117 101
Total recognised income and expenses for the year	8 708 003	8 708 003
Total changes	8 708 003	8 708 003
Balance at 30 June 2017	1 665 132 788	1 665 132 788

Cash Flow Statement

Figures in Rand	Note(s)	2017	2016
Cash flows from operating activities			
Cash hows from operating activities			
Receipts			
Cash receipts from services and rate payers		649 298 013	599 220 929
Cash receipts from government and other grants		182 533 060	150 997 533
Finance income: investing activities		20 873 821	14 469 071
		852 704 894	764 687 533
Payments			
Cash paid to employees		(268 775 143)	(248 537 582)
Cash paid to suppliers		(416 136 605)	(415 998 070)
Finance costs		(28 180 121)	(24 470 656)
Grants paid		(310 000)	(279 600)
		(713 401 869)	(689 285 908)
Net cash flows from operating activities	41	139 303 025	75 401 625
Cash flows from investing activities			
Purchase of property, plant and equipment	11	(101 512 862)	(83 244 346)
Proceeds from sale of property, plant and equipment	11	397 904	1 072 667
Proceeds from sale of investment property	10	-	392 200
Purchase of intangible assets	12	(197 970)	(326 048)
Decrease in long term receivables		158 753	1 457 641
Increase in investments		(10 000 000)	(50 000 000)
Net cash flows from investing activities		(111 154 175)	(130 647 886)
Cash flows from financing activities			
Movement in long term liabilities		(22 628 116)	35 373 140
Movement in consumer deposits		(365 584)	365 341
Net cash flows from financing activities		(22 993 700)	35 738 481
Net increase/(decrease) in cash and cash equivalents		5 155 150	(19 507 780)
Cash and cash equivalents at the beginning of the year		87 422 999	106 930 779
Cash and cash equivalents at the end of the year	3	92 578 149	87 422 999

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2017
STATEMENT OF BUDGET COMPARISON
WC025 Breede Valley - Reconciliation of Table A1 Budget Summary

Description				2016/17	17					2015/16	9/16	_
R thousands	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	89	4	2	9	7	00	6	10	11	12
Financial Performance	700 044	4	440 000	420 674		0367	99 904					334 404
Property rates	113,08/	CI S		170,021		300,7						104,500
Service charges	505,250	(4)	505,246	503,535		(1,/10)	99.7%	99.7%				4/4,85/
enilever i leverine	000,01	2,000		11,113		5/1/5						10,313
Transfers recognised - operational Other own revenue	134,048	4,452 25,666	138,500	115,737		(22,763) (12,995)	83.6%	86.3%				116,148
Total Revenue (excluding capital transfers and contributions)	862,723	32,229	-	870,025		(24,927)) 97.2%					818,067
Employee costs	270,803	(16,565)	254,238	249,882	ı	(4,356)	.): 88.3%	92.3%		1	1	230,802
Remuneration of councillors	16,168	(483)	15,684	15,615	1	(69)	%9.66 ()	%9.96	I	ı	I	15,309
Depreciation & asset impairment	84,095	1	84,095	980'68	ı	4,991	105.9%	105.9%	ı	I	l	88,159
Finance charges	28,412	1	28,412	27,804	ı	(809)	%6.76	%6.76	1	I	l	24,301
Materials and bulk purchases	331,117	10,227	341,344	339,476	ı	(1,868)	() 89.5%	102.5%	ı	1	ı	305,103
Transfers and grants	738	1	738	310	ı	(428)		42.0%	1	1	1	280
Other expenditure	182,469	32,566	215,035	197,909	i	(17,126)		108.5%	1	1	1	204,867
Total Expenditure	913,800	25,745	939,545	920,081		(19,464)	%6.76		ŀ	1	1	868,821
Surplus/(Deficit)	(51,077)	6,485		(20,056)		(5,463)						(50,754)
Transfers recognised - capital	51,960	20,835	72,795	58,173		(14,622)	() 79.9%	112.0%				40,049
Contributions recognised - capital & contributed assets	3	1	1	1		1						1
Surplus/(Deficit) after capital transfers &												3
contributions	882	27,320	28,203	8,117		(20,085)	28.8%	920.1%				(10,705)
Share of surplus/ (deficit) of associate	1.	1		1		1 (ı
Surplus/(Deficit) for the year	882	27,320	28,203	8,117		(20,085)	78.8%	920.1%				(10,705)
Capital expenditure & funds sources												
Capital expenditure												
Transfers recognised - capital	51,960	20,835	72,795	57,738		(15,057)	79.3%	111.1%				38,081
Public contributions & donations	ı	1		1		1						1
Borrowing	20,228	22,599		25,700		(17,127)						23,297
Internally generated funds	16,291	7,254		18,272		(5,272)						22,193
Total sources of capital funds	88,478	50,688	139,166	101,711		(37,455)	73.1%	115.0%				83,570
Cash flows												
Net cash from (used) operating	85,560			139,303		32,432						75,402
Net cash from (used) investing	(88,428)	(50,688)		(111,154)		27,962						(130,648)
Net cash from (used) financing	(21,674)			(22,994)		(1,320)						35,738
Cachicach equivalents at the year end	110 053	3.452	113,505	92.578		(20,926)	81.6%	84.1%				87 423

BREEDE VALLEY MUNICIPAITY
Annual Financial Statements for the year ended 30 June 2017
Statement of Budget Comparison

Material Variance Explanations 30 June 20	17				
·	Final Budget 30		% Variance/ Variances greater than		
Description	June 2017	June 2017	R50 000	Reasons for Material Deviations	Impact on Service Delivery
Revenue By Source					
Property rates	112,202,298	119,185,528		Revenue recognised from the rates collection of public services are higher than anticipated	Positive
Property rates - penalties & collection charges	1,000,000	1,385,656		Penalties recognised from arrear rates accounts are higher than anticipated	Positive
Service charges - water revenue	54,158,590	58,432,480	_	More revenue recognised from residential water usage as anticipated	Positive
Service charges - sanitation revenue	58,398,260	48,285,351		Revenue recognised from municipal/ departmental sanitation usage are less than anticipated	Positive
Service charges - refuse revenue	33,433,270	36,742,585	10	Revenue recognised from the refuse collection of sportgrounds are higher than anticipated	Positive
Service charges - other	-25,788,060	-17,873,856	-31	Departmental levies recognised from electricity and water services are less than anticipated	Positive
Interest earned - external investments	12,000,080	17,172,846	43	Additional interest received on the current account at ABSA bank, and additional cash on hand are also	
Interest earned - outstanding debtors	4,000,000	4,251,078		invested, due to the underspending of the capital budget	Positive
Fines	87,719,990	75,462,684		Interest earned from arrear municipal service accounts are higher than anticipated The Provision for Bad Debts: Traffic Fines was less than anticipated	Positive
Licences and permits	2,987,260	3,176,104		Over collection on income from temporary driver's licence	Positive
Transfers recognised - operational	138,500,248	115,737,020		Under spending on Provincial Housing Grant expenditure	Positive
Transfers recognised - capital	72,794,986	58,172,673		Under spending on Provincial Housing Grant expenditure	None
Gains on disposal of PPE	1,060,000	350,679		Gains from the disposal of assets (Insurance Claims) are less than anticipated	None
	1,000,000	000,010		Committee disposal of assets (mistrance cianns) are ress man anucleated	Positive
Expenditure By Type	1				
			_	Additional depreciation was calculated after the "Review of Usefull Lives" process, and also after the	
Depreciation & asset impairment	84,094,921	89,085,633		unbundling of capitalised assets	None
Transfers and grants	737,600	310,000	-58	There were delays in a project of R424 000	None
Other expenditure	128,116,449	109,568,373	-14	Under spending on Provincial Housing Grant expenditure	None
Loss on disposal of PPE	230,490	2,250,681	876	Losses from the disposal of assets (Insurance Claims) are higher than anticipated	None
Capital Expenditure					
TECHNICAL SERVICES					
				The DoHS Western Cape contributed R10 million towards the Worcester Waste Water Treatment	
Woroester WwTW - Beltpresses	43,340,131	33,629,470	(9,710,661)	Works Sludge Handling Facility during the 2016/2017 FY. The amount of R 10 million was included to BVM's budget during the adjustment budget of February 2017. Budget Roll-Over is required for completion of the Works towards the end of October 2017. Multi year project.	Multi year project. Due completion date towards the end of October 2017. No impact on service delivery.
		_			
Langerug - Reservoirs	10,762,348	10,710,648	(51,700)	Contract BV 592 due completion date towards the end of May 2017 Multi year project which is funded from the 2016/2017 and 2017/2018 FY budget.	Multi year project. Due completion date towards the end of May 2018. No impact on service delivery
Surfacing of Roads					
Breede Valley: Roads	2,000,000	1,719,481	(280,519)	Contract BV 557 due completion date towards the end of September 2017. Multi year project which is funded from the 2016/2017 and 2017/2018 FY budget.	Multi year project. Due completion date towards the end of September 2017. No impact on service delivery.
				Due completion date towards the end of September 2017. Multi year project which is funded from the	Multi year project. Due completion date towards the end of September 2017. No
Paving of Municipal Roads	1,000,000	795,997	(204,003)	2016/2017 and 2017/2018 FY budget	impact on service delivery.
Upgrading of Gravel Roads					
Zweletemba IDT Roads	1,896,912	458,670	(1,438,242)	Contract BV 496 behind programme. Contractor currently pays panalties due to late completion	Has an impact on vehicle access to properties in the vicinity of the works.
Hex Industria Roads	1,165,601	698,097	(467,504)	Contract BV 497 practical completion date 21 April 2017. The variance is a saving to the project.	No impact on service delivery.
De Doorns East Roads	1,159,356	809,020	(350,336)	Contract BV 495 practical completion date 30 March 2017. The vanance is a saving to the project.	No impact on service delivery.
Networks					
Upgrading of Storm Water Network - All Wards	659,557	148,489	(511,068)	The budget forms part of the De Dooms Bartinks Street Stormwater project. The latter is a multi year project which is funded from the 2016/2017 and 2017/2018 FY budget.	Multi year project. Due completion date towards the end of 2016/2017 FY. No impact on service delivery
Mar. 4					
Networks				Due completion data of Chase Circles 14 14 14 14 14 14 14 14 14 14 14 14 14	
Replacement of Water Network (Roll-over)	7,995,800	4,727,510		Due completion date of Phace 1 is lowards the end of September 2017. Multi year project which is funded from the 2016/2017 and 2017/2018 FY budget.	Multi year project. No impact on service delivery.
				Due completion date of Phace 1 is towards the end of September 2017. Multi year project which is	Multi year project. No impact on service
Replacement of Sewer Network (Roll-over)	3,000,000	1,932,309	(1,067,691)	funded from Ihe 2016/2017 and 2017/2018 FY budget.	delivery.
Flankish (0440)	 				
Electricity (8112)				Tander amount lower than great funding received Present On Decreed T	
Energy Efficient LEO lights - DOE	4,000,000	3,331,684	(668,316)	Tender amount lower than grant funding received Project De Dorrins and Touwsinver completed) - Savings requested to be rolled over to extend energy savings project to Worcester area	No impact.
Ward 2					
De Doorns : Transfer Station	667,656	481,815	(185,841)	Tender awarded June 2017. Commenced after July 2017 with new budget	Commence with construction in new finace year.
Mini drop off facilities : De Dooms	250,000	185,840	(64.160)	Tendered prices were more than R64000 per facility.	Constructed only 3 facilities with available capital
De Dooms: New Street Lights (MiG Project Number 153229)	483,467	380,957		De Doorns Project completed - Savings due to inhouse installation procurement and installation	No impact
	******		(:52,070)		
Ward 17					
Zwelethemba: Upgrades Midblock Phase no 1 & 2 (Roll-over)	1,000,000	893,517	(106 483)	Project completed with the amount as a savings - Tender Lower than budgeted	No impact.
		-1	(, 2)		



BREEDE VALLEY MUNICIPAITY
Annual Financial Statements for the year ended 30 June 2017
Statement of Budget Comparison

Description	Final Budget 30 June 2017	Revenue/ Expenditure 30 June 2017	% Variance/ Variances greater than R50 000	Reasons for Material Deviations	Impact on Service Delivery
					impact on convice belivery
<u>Ward 18</u>		_			
Zwelethernba: Upgrades O/H lines Phase 1 (Roll-over)	500,000	429,375	(70,625	Project completed with the amount as a savings - Tender Lower than budgeted	No impact.
SERVICE CONNECTIONS (Depending on Public Contr.)					
Sewer Connections	124,020	40,395	(83,625)	Expenditure only occures when there is application for service connections.	No impact.
Water Connections	202,460	67,200		Expenditure only occures when there is application for service connections.	No impact.
Electricity Network Extensions	828,320	592,715	(235,605)	Expenditure only occures when there is application for service connections	No impact.
Municipal Manager					
Project Management -0615					
					Can be re-prioritised for other RSEP
Rugby/soccer pilch - Avianpark	1,500,000	1,037,607	(462,393)	Savings were made Work is complete	projects
Rugby/soccer pitch - Riverview	1,500,000	1,037,607	(462,393)	Savings were made. Work is complete	Can be re-prioritised for other RSEP projects
Netball/basketball - Roodewal	576,714	0	(576,714)	Funding to be re-prioritised. This is subject to the Provincial Rollover Process	Can be re-prioritised for other RSEP projects
Pedestnan walkways - Avian Park, Riverview ,Roodewal	4,287,861	66,558		Objection against lender award and time it look to finalise lead to award being cancelled without the	Tender will have to be re-advertised if rover application for grant funding is
		90,006		option of re-awarding to other bidder or re-advertising	approved Can be re-prioritised for other RSEP
Upgrading of playparks - Avian Park, Riverview, Roodewal ,Zwelethemba	938,930	434,995	(503,935)	Savings were made. Work is complete	projects
Containerised community facility	1,215,331	614,448	(600,883)	One of two facilities was completed with grant funding, roll-over of own funds will enable construction of second facility	None
Community Services					
Touwsrivier: 900	_			Planning of human sattlements project is normally completed over a point language has one few viol	
Roads	800,200	195,369	(604,831)	Planning of human settlements project is normally completed over a period longer than one financial year. The total funding for this project is allocated in the budget and the planning is projected to be completed in 2018/2019 financial year.	There is no impact to service delivery a the funds is rollover to 2017/2048
Water	800,200	195,369	(604,831)	Planning of human settlements project is normally completed over a period longer than one financial year. The total funding for this project is allocated in the budget and the planning is projected to be completed in 2018/2019 financial year.	There is no impact to service delivery at the funds is rollover to 2017/2048
Stormwater	329,180	195,369	(133,811)	Planning of human settlements project is normally completed over a period longer than one financial year. The total funding for this project is allocated in the budget and the planning is projected to be completed in 2018/2019 financial year.	There is no impact to service delivery al The funds is rollover to 2017/2048
SPORT: Touwsriver - 5139					
Upgrading fence & facilities - Touw Park	471,600	374,640	(96,960)	Project completed with the amount as a savings - Tender Lower than budgeted	No impact.
SPORT: Steenvliet -	-				
Upgrade Cricket Field	450,000	355,830	(94,170)	Project completed with the amount as a savings - Tender Lower than budgeted	No impact.
SPORT: De Doorns West - 5145					
Upgrade of De Dooms sport facilities	146,280	95,280	(51,000)	Project completed with the amount as a savings - Tender Lower than budgeted	No impact.
WATERLOO LIBRARY - 4506					
New study/ computer facility 2012/2013	5,000,000	120,480	(4,879,520)	Breede Valley do not have a internal project manager, a proses to appoint a service provider was done. The plans for the library was done by a department of Housing, free of charge and this was also time consuming. The roll over application proses was done.	No Impact
FIRE DEPARTMENT: ADMIN - 4203				The rearest fact the verices as in disastes the	N. I. C.
Completion of De Dooms Fire Station	5,705,500	4,228,138	(1,477,362)	The reason for the variance is due to the contractor being late with the completion of the project. Penalties are being incurred at a daily rate of R2500	No Impact - fire department situated in a building at De Doorns.
ire Engine: Superstructure	1,500,000	0	(1,500,000)	This amount received was grant funding from the Western Cape Disaster Management & Fire Service to assist with capacity building. The reason for variance is due to supply chain processess and the tender validity that expired.	High due to limitationa and age of cum vehicle fleet
INANCIAL SERVICES					
Financial Planning					
Safeguarding of Assets	500,000	322,426	(177,574)	SCM process on upgrading of Municipal Stores fence could not be finalised before 30 June 2016	High Safety of stock at risk.
nsurance claims	300,000	66,129		Expenditure only incurs when Insurance daim occurs	None
STRATEGIC SUPPORT SERVICES					
NFORMATION TECHNOLOGY - 2114					
Disaster Recovery Site	1,342,543	0	(1,342,543)		



BREEDE VALLEY MUNICIPAITY					
Annual Financial Statements for the year ended 30	June 2017				
Statement of Budget Comparison					
Material Veriance Funtagetions 20 June 204					
Material Variance Explanations 30 June 201	/				
			% Variance/		
		Revenue/	Variances		
Barantotia :		Expenditure 30	greater than		
Description	June 2017	June 2017	R50 000	Reasons for Material Deviations	Impact on Service Delivery
Veriments to Final Adjustment Budget (Reconciliation	of Budget Sumn	nary)			
Operating Expenditure					
Employee related costs					
Bulk purchases					
Other materials	Changes between Policy of 2016/201	the Final Budgeted	amounts and the Fr	nal Adjustment Budget of 29 May 2017: Virements was approved by the Chief Financial Officer and it	was done in line with the Approved Viremen
Contracted Services					
Other expenditure					
Cash flow					
Cash/ Cash Equivalents at the year end.	Changes between Policy of 2016/201	the Final Budgeted :	amounts and the Fi	nal Adjustment Budget of 29 May 2017: Virements was approved by the Chief Financial Officer and it v	was done in line with the Approved Virement



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. Amounts reflected in the financial statements are presented in South African Rand. Financial values are rounded to the nearest Rand.

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

A summary of the significant accounting policies, which have been consistently applied except where exemption has been granted, are disclosed below.

The accounting policies applied are consistent with those used to present the previous year's financial statements.

The financial statements have been prepared on a going concern basis.

1.1 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that effect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

Receivables

The municipality assesses its receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the municipality makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for receivables is calculated on a portfolio basis. For amounts due to the municipality, significant financial difficulties of the receivable, probability that the receivable will enter bankruptcy and default of payments are all considered indicators of impairment.

Allowance for slow moving, damaged and obsolete inventory

An assessment is made of net realizable value at the end of each reporting period. An allowance for inventory to write inventory down to the lower of cost or net realisable value. Management have made estimates of the selling price and direct cost to sell on certain inventory items. The write down is included in the surplus/deficit.

Fair value estimation

The carrying value less impairment provision of receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the municipality for similar financial instruments.

The fair value of long-term receivables is estimated by discounting the future contracted cash flows at the current market interest rate that is available to the municipality for similar financial instruments.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.1 Significant judgements and sources of estimation uncertainty (continued)

Impairment testing

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of value-inuse calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions. It is reasonably possible that the recoverable amount assumption may change which may then impact our estimations and may then require a material adjustment to the carrying value of goodwill and tangible assets.

Value in use of cash generating assets:

Cash generating assets are assets held with the primary objective of generating a commercial return.

The municipality reviews and tests the carrying value of cash generating assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors, together with economic factors such as inflation and interest rates.

Value in use of non-cash generating assets:

Non-cash generating assets are assets other than cash generating assets.

The municipality reviews and tests the carrying value of non-cash generating assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. If there are indications that impairment may have occurred, the remaining service potential of the asset is determined. The most appropriate approach selected to determine the remaining service potential is dependent on the availability of data and the nature of the impairment.

Provisions

Provisions were raised and management determined an estimate based on the following information:

Professional engineers were utilized to determine the cost of rehabilitation of landfill sites, as well as the remaining useful life of each Landfill site. Additional disclosure of these estimates of provisions are included in note 20 - Provisions.

Useful lives of property, plant and equipment and other assets

The municipality's management determines the estimated useful lives and related depreciation charges for property, plant and equipment and other assets. This estimate is based on industry norm and on the pattern in which an asset's future economic benefits or service potential is expected to be consumed by the municipality.

At the end of each reporting period the municipality assesses whether there is any indication that the municipality's expectations about the residual value and the useful life of Property, Plant and Equipment has changed since the preceding reporting period. If any such indication exists, the municipality revises the useful life and/or the residual value. These changes are accounted for as a change in accounting estimate and are disclosed in the notes to the financial statements relating to Change in Accounting Estimates in terms of the Standard of GRAP on Accounting Policies, Changes in Estimates and Errors.

Post retirement benefits and other long-term benefits

The present value of the post retirement obligation and other long-term employee obligations is actuarially determined by independent qualified actuaries on an annual basis. The present value depends on a number of factors, including but not limited to discount rates, expected rate of return on assets, future salary increases, mortality rates and future pension increases, that are determined on an actuarial basis. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post retirement obligations.

The municipality determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the obligations. In determining the appropriate discount rate, the municipality considers market yields at the reporting date on government bonds.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

Post retirement benefits (Continued)

Where there is no deep market in government bonds with a sufficiently long maturity to match the estimated maturity of all the benefit payments, the municipality uses current market rates of the appropriate term to discount shorter term payments, and estimates the discount rate for longer maturities by extrapolating current market rates along the yield curve.

Other key assumptions for post-retirement and other long-term employee obligations are based on current market conditions. Additional information is disclosed in note 19 - Employee Benefits.

Long Service Awards

Long Service Awards are provided to employees who achieve certain pre-determined milestones of service within the Municipality. The Municipality's obligation under these plans are valued by independent qualified actuaries on an annual basis and the corresponding liability is raised. Payments are set off against the liability, including notional interest, resulting from the actuarial valuation and are recognized in the Statement of Financial Performance as employee benefits upon valuation.

Actuarial gains and losses arising from the adjustments and changes in actuarial assumptions is recognized in the Statement of Financial Performance in the period that it occurs.

Staff Leave Accrual

The Municipality provides for annual leave as they accrue to employees. The liability is based on the total amount of leave days accrued to employees at year end and the total remuneration package of the employee.

Accumulating leave is carried forward and can be used in future periods if the current year's entitlement is not used in full. The provision will be realised as employees take leave or when employment is terminated, whereupon the leave accrued to the employee that has not been used, is paid out.

Performance Bonus Accrual

The Municipality recognises a provision relating to the anticipated costs of performance bonuses payable to Section 57 employees, as the costs accrue to the specific employees. Municipal bonus provisions are based on the employment contract stipulations and previous performance bonus trends.

13th Cheque Accrual

The Municipality recognises a provision relating to the anticipated costs of 13th Cheques as they accrue to employees. The liability at year end is based on the bonus accrued to each employee at yearend.

Effective interest rate

The municipality used the prime rate to discount future cash flows.

Allowance for impairment

On receivables an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the receivables carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.2 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services; or for
- · administrative purposes; or
- sale in the ordinary course of operations.

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that is associated with the investment property will flow to the municipality, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

Subsequent to initial measurement investment property is measured at fair value.

Fair value

The fair value of investment property reflects market conditions at the reporting date.

A gain or loss arising from a change in fair value is included in net surplus or deficit for the period in which it arises.

If the municipality determines that the fair value of an investment property under construction is not reliably determinable but expects the fair value of the property to be reliably measurable when construction is complete, it measures that investment property under construction at cost until either its fair value becomes reliably determinable or construction is completed (whichever is earlier). If the municipality determines that the fair value of an investment property (other than an investment property under construction) is not reliably determinable on a continuing basis, the municipality measures that investment property using the cost model (as per the accounting policy on property, plant and equipment). The residual value of the investment property is then assumed to be zero. The municipality applies the cost model (as per the accounting policy on property, plant and equipment) until disposal of the investment property.

Once the municipality becomes able to measure reliably the fair value of an investment property under construction that has previously been measured at cost, it measures that property at its fair value. Once construction of that property is complete, it is presumed that fair value can be measured reliably. If this is not the case, the property is accounted for using the cost model in accordance with the accounting policy on property, plant and equipment.

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Gains or losses arising from the retirement or disposal of investment property is the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in surplus or deficit in the period of retirement or disposal.

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

The municipality separately discloses expenditure to repair and maintain investment property in the notes to the annual financial statements (See Note 10)

1.3 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the municipality; and
- the cost of the item can be measured reliably.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.3 Property, plant and equipment (continued)

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

The initial estimate of the costs of dismantling and removing an item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the municipality is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

Subsequent to initial measurement property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Buildings	Straight line	
 Buildings 	ů,	10 - 100 years
 Recreational facilities 		15 - 100 years
Infrastructure	Straight line	7
 Cemeteries 	C C C C C C C C C C C C C C C C C C C	25 - 60 years
 Electricity 		5 - 25 years
 Housing 		20 - 100 years
Landfill sites		1 - 55 years
 Pedestrian Malls 		20 years
 Roads and paving 		50 - 80 years
 Security 		3 - 25 years
 Sewerage 		15 - 75 years
• Water		15 - 100 years
Land		indefinite



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.3 Property, plant and equipment (continued)

Oth	er property, plant and equipment	Straight line	
•	Furniture and fixtures	_	2 - 20 years
•	Specialised property, plant and equipment		5 - 20 years
•	Specialist vehicles		5 - 30 years
•	Other equipment		5 - 20 years
•	Other vehicles		5 - 30 years

The residual value, and the useful life and depreciation method of each asset are reviewed at the end of each reporting date. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate.

Reviewing the useful life of an asset on an annual basis does not require the municipality to amend the previous estimate unless expectations differ from the previous estimate.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Compensation from third parties for an item of property, plant and equipment that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

The municipality separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements. See Note 11.

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements. See Note 11.

1.4 Site restoration and dismantling cost

The municipality has an obligation to dismantle, remove and restore items of property, plant and equipment. Such obligations are referred to as 'decommissioning, restoration and similar liabilities'. The cost of an item of property, plant and equipment includes:

- the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located;
- changes in the measurement of an existing decommissioning, restoration and similar liability that result from change
 in the estimated timing or amount of the outflow of resources embodying economic benefits or service potential
 required to settle the obligation, or a change in discount rate; and
- the obligation the municipality incurs for having used the items during a particular period for purposes other than to produce inventories during that period.

The related asset is measured using the cost model:

- (a) subject to (b), changes in the liability are added to, or deducted from, the cost of the related asset in the current period;
- (b) if a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit; and
- (c) if the adjustment results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If it is such an indication, the asset is tested for impairment by estimating its recoverable amount or recoverable service amount, and any impairment loss is recognised in accordance with the accounting policy on impairment of cash-generating assets and/or impairment of non-cash-generating assets.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.5 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from the municipality and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality; and
- the cost or fair value of the asset can be measured reliably.

Intangible assets are initially measured at cost.

The municipality assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale;
 there is an intention to complete and use or sell it;
- there is an intention to complete and us
 there is an ability to use or sell it:
- it will generate probable future economic benefits or service potential;
- there are available technical, financial and other resources to complete the development and to use or sell the asset;
- the expenditure attributable to the asset during its development can be measured reliably.

Subsequent to initial measurement intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

Internally generated goodwill is not recognised as an intangible asset.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.5 Intangible assets (continued)

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item Computer software Right to access of water

Useful life 3 - 5 years 99 years

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of an intangible asset is the difference between the net disposal proceeds and the carrying amount and is included in surplus or deficit when the asset is derecognised.

1.6 Heritage assets

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

Recognition

The municipality recognises a heritage asset as an asset when it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value can be measured reliably.

Where the municipality holds a heritage asset, but on initial recognition it does not meet the recognition criteria because it cannot be reliably measured, information on such a heritage asset is disclosed in note 13 Heritage assets.

Initial measurement

Heritage assets are measured at cost

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Subsequent measurement

Subsequent to initial measurement classes of heritage assets are carried at cost less any accumulated impairment losses.

Impairment

The municipality assesses at each reporting date whether there is an indication that a heritage asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the heritage asset.

Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset.

Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

Derecognition

The municipality derecognises heritage asset on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is the difference between the net disposal proceeds and the carrying amount and is included in surplus or deficit when the item is derecognised.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.7 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

Classification

The municipality has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class

Long term receivables
Short term investments
Cash and cash equivalents
Receivables from exchange transactions
Receivables from non-exchange transactions
Other receivables from exchange transactions

Category

Financial asset measured at amortised cost Financial asset measured at amortised cost

The municipality has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class

Long term liabilities
Payables from exchange transactions
Consumer deposits
Unspent conditional grants and receipts

Category

Financial liability measured at amortised cost Financial liability measured at amortised cost Financial liability measured at amortised cost Financial liability measured at amortised cost

Initial recognition

The municipality recognises a financial asset or a financial liability in its statement of financial position when the municipality becomes a party to the contractual provisions of the instrument.

The municipality recognises financial assets using trade date accounting

Initial measurement of financial assets and financial liabilities

The municipality measures a financial asset and financial liability initially at its fair value plus, in the case of a financial asset or a liability not subsequently measured at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

The municipality first assesses whether the substance of a concessionary loan is in fact a loan. On initial recognition, the municipality analyses a concessionary loan into its component parts and accounts for each component separately. The municipality accounts for that part of a concessionary loan that is:

- a social benefit in accordance with the Framework for the Preparation and Presentation of Financial Statements, where it is the issuer of the loan; or
- non-exchange revenue, in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers), where it is the recipient of the loan.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.7 Financial instruments (continued)

Subsequent measurement of financial assets and financial liabilities

The municipality measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

Fair value measurement considerations

The best evidence of fair value is quoted prices in an active market. If the market for a financial instrument is not active, the municipality establishes fair value by using a valuation technique. The objective of using a valuation technique is to establish what the transaction price would have been on the measurement date in an arm's length exchange motivated by normal operating considerations. Valuation techniques include using recent arm's length market transactions between knowledgeable, willing parties, if available, reference to the current fair value of another instrument that is substantially the same, discounted cash flow analysis and option pricing models. If there is a valuation technique commonly used by market participants to price the instrument and that technique has been demonstrated to provide reliable estimates of prices obtained in actual market transactions, the municipality uses that technique. The chosen valuation technique makes maximum use of market inputs and relies as little as possible on municipal-specific inputs. It incorporates all factors that market participants would consider in setting a price and is consistent with accepted economic methodologies for pricing financial instruments. Periodically, the municipality calibrates the valuation technique and tests it for validity using prices from any observable current market transactions in the same instrument (i.e. without modification or repackaging) or based on any available observable market data.

Short-term receivables and payables are not discounted where the initial credit period granted or received is consistent with terms used in the public sector, either through established practices or legislation.

Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairment and uncollectability of financial assets

The municipality assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

For amounts due to the municipality, significant financial difficulties of the receivable, probability that the receivable will enter bankruptcy and default of payments are all considered indicators of impairment.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

Where financial assets are impaired through the use of an allowance account, the amount of the loss is recognised in surplus or deficit within operating expenses. When such financial assets are written-off, the write-off is made against the relevant allowance account. Subsequent recoveries of amounts previously written-off are credited against operating expenses.



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Accounting Policies

1.7 Financial instruments (continued)

Financial assets measured at cost:

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed.

Derecognition

Financial assets

The municipality derecognises financial assets using trade date accounting.

The municipality derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the municipality, despite having retained some significant risks and rewards of ownership of the financial asset, has
 transferred control of the asset to another party and the other party has the practical ability to sell the asset in its
 entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose
 additional restrictions on the transfer. In this case, the municipality:
 - derecognises the asset; and
 - recognises separately any rights and obligations created or retained in the transfer.

The carrying amount of the transferred asset is allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised is recognised in surplus or deficit in the period of the transfer.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

Financial liabilities

The municipality removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished - i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability and a new financial liability is recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.8 Statutory receivables

Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

The transaction amount (for purposes of the Standard of GRAP on Statutory Receivables) means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

Recognition

The municipality recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the accounting policy on Revenue from exchange transactions;
- if the transaction is a non-exchange transaction, using the accounting policy on Revenue from non-exchange transactions (Taxes and transfers); or
- if the transaction is not within the scope of the accounting policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the municipality and the transaction amount can be measured reliably.

Initial measurement

The municipality initially measures statutory receivables at their transaction amount.

Subsequent measurement

The municipality measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable;
- · impairment losses; and
- Amounts derecognised.

Accrued interest

Where the municipality levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rate.

Interest on statutory receivables is recognised as revenue in accordance with the accounting policy on Revenue from exchange transactions or the accounting policy on Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable.

Other charges

Where the municipality is required or entitled to levy additional charges in terms of legislation, supporting regulations, by-laws or similar means on overdue or unpaid amounts, these charges are accounted for in terms of the municipality's accounting policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (taxes and transfers).



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.8 Statutory receivables (continued)

Impairment losses

The municipality assesses at the end of each reporting date whether there is any indication that a statutory receivable or group of statutory receivables is impaired.

In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the municipality considers, as a minimum, the following indicators:

- significant financial difficulty of the receivable, which may be evidenced by an application for debt counselling, business rescue or an equivalent.
- it is probable that the receivable will enter sequestration, liquidation or other financial re-organisation.
- a breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).
- adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the municipality measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced through the use of an allowance account. The amount of the losses are recognised in surplus or deficit.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Any previously recognised impairment loss is adjusted by adjusting the allowance account. The adjustment does not result in the carrying amount of the statutory receivable, or group of statutory receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

Derecognition

The municipality derecognises a statutory receivable when:

- the rights to the cash flows from the statutory receivable are settled, expire or are waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the municipality, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the municipality:
 - derecognises the receivable; and
 - recognises separately any rights and obligations created or retained in the transfer.

The carrying amounts of any statutory receivables transferred are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. The municipality considers whether any newly created rights and obligations are within the scope of the Standard of GRAP on Financial Instruments or another Standard of GRAP. Any difference between the consideration received and the amounts derecognised and, those amounts recognised, are recognised in surplus or deficit in the period of the transfer.

1.9 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for:

- distribution at no charge or for a nominal charge; or
- Consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.9 Inventories (continued)

Current replacement cost is the cost the municipality incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.10 Impairment of cash-generating assets

Cash-generating assets are assets managed with the objective of generating a commercial return. An asset generates a commercial return when it is deployed in a manner consistent with that adopted by a profit-oriented entity.

Include the criteria how Breede distinguish between cash-generating assets from non-cash generating assets. This is a specific GRAP requirement. In the FAQ's there is a list of possible criterias.

Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the municipality also tests a cash-generating intangible asset with an indefinite useful life or a cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

Value in use

When estimating the value in use of an asset, the municipality estimates the future cash inflows and outflows to be derived continuing use of the asset and from its ultimate disposal and the municipality applies the appropriate discount rate to those future cash flows.

Discount rate

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money, represented by the current risk-free rate of interest and the risks specific to the asset for which the future cash flow estimates have not been adjusted.

Recognition and measurement (individual asset)

If the recoverable amount of a cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.10 Impairment of cash-generating assets (continued)

Cash-generating units

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the municipality determines the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

If an active market exists for the output produced by an asset or group of assets, that asset or group of assets is identified as a cash-generating unit, even if some or all of the output is used internally. If the cash inflows generated by any asset or cash-generating unit are affected by internal transfer pricing, the municipality uses management's best estimate of future price(s) that could be achieved in arm's length transactions in estimating:

- the future cash inflows used to determine the asset's or cash-generating unit's value in use; and
- the future cash outflows used to determine the value in use of any other assets or cash-generating units that are
 affected by the internal transfer pricing.

Cash-generating units are identified consistently from period to period for the same asset or types of assets, unless a change is justified.

The carrying amount of a cash-generating unit is determined on a basis consistent with the way the recoverable amount of the cash-generating unit is determined.

An impairment loss is recognised for a cash-generating unit if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment is allocated to reduce the carrying amount of the cash-generating assets of the unit on a pro rata basis, based on the carrying amount of each asset in the unit. These reductions in carrying amounts are treated as impairment losses on individual assets.

In allocating an impairment loss, the municipality does not reduce the carrying amount of an asset below the highest of:

- its fair value less costs to sell (if determinable);
- its value in use (if determinable); and
- zero.

The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other cash-generating assets of the unit.

Where a non-cash-generating asset contributes to a cash-generating unit, a proportion of the carrying amount of that non-cash-generating asset is allocated to the carrying amount of the cash-generating unit prior to estimation of the recoverable amount of the cash-generating unit.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.10 Impairment of cash-generating assets (continued)

Reversal of impairment loss

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash-generating asset may no longer exist or may have decreased. If any such indication exists, the municipality estimates the recoverable amount of that asset.

An impairment loss recognised in prior periods for a cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a cash-generating asset is recognised immediately in surplus or deficit.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

A reversal of an impairment loss for a cash-generating unit is allocated to the cash-generating assets of the unit pro rata with the carrying amounts of those assets. These increases in carrying amounts are treated as reversals of impairment losses for individual assets. No part of the amount of such a reversal is allocated to a non-cash-generating asset contributing service potential to a cash-generating unit.

In allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of an asset is not increased above the lower of:

- its recoverable amount (if determinable); and
- the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior periods.

The amount of the reversal of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit.

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.11 Impairment of non-cash-generating assets

Non-cash-generating assets are assets other than cash-generating assets.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.

Irrespective of whether there is any indication of impairment, the municipality also tests a non-cash-generating intangible asset with an indefinite useful life or a non-cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable service amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset is tested for impairment before the end of the current reporting period.

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

Include the criteria how non-cash generating assets are distinguish. This is a specific GRAP requirement

The present value of the remaining service potential of a non-cash-generating asset is determined using the following approach:

Depreciated replacement cost approach

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The rationale is that the municipality would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services—the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

Recognition and measurement

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.11 Impairment of non-cash-generating assets (continued)

Reversal of an impairment loss

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the municipality estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.12 Value-added Tax

The municipality is registered with the South African Revenue Services (SARS) for VAT on the payment basis, in accordance with Section 15(2) of the VAT Act (Act 89 of 1991).

1.13 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and building elements, the municipality assesses the classification of each element separately.

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term. The difference between the amounts recognised as revenue and the contractual receipts are recognised as an operating lease asset or liability.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis.

Income for leases is disclosed under revenue in the statement of financial performance.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight-line basis.

Any contingent rent are expensed in the period in which they are incurred.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.14 Employee benefits

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the
 absences is due to be settled within twelve months after the end of the reporting period in which the employees
 render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cell-phones) for current employees.

When an employee has rendered service to the municipality during a reporting period, the municipality recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the municipality recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The municipality measures the expected cost of accumulating compensated absences as the additional amount that the municipality expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The municipality recognises the expected cost of bonus, incentive and performance related payments when the municipality has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the municipality has no realistic alternative but to make the payments.

Post-employment benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which the municipality provides post-employment benefits for one or more employees.

Multi-employer plans are defined contribution plans (other than state plans and composite social security programmes) or defined benefit plans (other than state plans) that pool the assets contributed by various entities that are not under common control and use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees concerned.

Multi-employer plans and/or State plans and/or Composite social security programmes

The municipality classifies a multi-employer plan and/or state plans and/or composite social security programmes as a defined contribution plan or a defined benefit plan under the terms of the plan (including any constructive obligation that goes beyond the formal terms).

Where a plan is a defined contribution plan, the municipality accounts for it in the same way as for any other defined contribution plan.

Where a plan is a defined benefit plan, the municipality accounts for its proportionate share of the defined benefit obligation, plan assets and cost associated with the plan in the same way as for any other defined benefit plan.

When sufficient information is not available to use defined benefit accounting for a plan that is a defined benefit plan, the municipality accounts for the plan as if it was a defined contribution plan.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.14 Employee benefits (continued)

Post-employment benefits: Defined contribution plans

Defined contribution plans are post-employment benefit plans under which the municipality pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

When an employee has rendered service to the municipality during a reporting period, the municipality recognises the contribution payable to a defined contribution plan in exchange for that service:

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, the municipality recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

Where contributions to a defined contribution plan do not fall due wholly within twelve months after the end of the reporting period in which the employees render the related service, they are discounted. The rate used to discount reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the obligation.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.14 Employee benefits (continued)

Post-employment benefits: Defined benefit plans

Defined benefit plans are post-employment benefit plans other than defined contribution plans.

Actuarial gains and losses comprise experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred) and the effects of changes in actuarial assumptions. In measuring its defined benefit liability the municipality recognises actuarial gains and losses in surplus or deficit in the reporting period in which they occur.

Current service cost is the increase in the present value of the defined benefit obligation resulting from employee service in the current period.

Interest cost is the increase during a period in the present value of a defined benefit obligation which arises because the benefits are one period closer to settlement.

Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting in the current period from the introduction of, or changes to, post-employment benefits or other long-term employee benefits. Past service cost may be either positive (when benefits are introduced or changed so that the present value of the defined benefit obligation increases) or negative (when existing benefits are changed so that the present value of the defined benefit obligation decreases). In measuring its defined benefit liability the municipality recognises past service cost as an expense in the reporting period in which the plan is amended.

Plan assets comprise assets held by a long-term employee benefit fund and qualifying insurance policies.

The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods.

The return on plan assets is interest, dividends or similar distributions and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of administering the plan (other than those included in the actuarial assumptions used to measure the defined benefit obligation) and less any tax payable by the plan itself.

The amount recognised as a defined benefit liability is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly;
- plus any liability that may arise as a result of a minimum funding requirement

The amount determined as a defined benefit liability may be negative (an asset). The municipality measures the resulting asset at the lower of:

- the amount determined above; and
- the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan. The present value of these economic benefits is determined using a discount rate which reflects the time value of money.

Any adjustments arising from the limit above is recognised in surplus or deficit.

The municipality determines the present value of defined benefit obligations and the fair value of any plan assets with sufficient regularity such that the amounts recognised in the annual financial statements do not differ materially from the amounts that would be determined at the reporting date.

The municipality recognises the net total of the following amounts in surplus or deficit, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement rights;
- actuarial gains and losses, which is recognised immediately;
- past service cost, which is recognised immediately;
- the effect of any curtailments or settlements; and
- the effect of applying the limit on a defined benefit asset (negative defined benefit liability).



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.14 Employee benefits (continued)

The municipality uses the Projected Unit Credit Method to determine the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost. The Projected Unit Credit Method (sometimes known as the accrued benefit method pro-rated on service or as the benefit/years of service method) sees each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation.

In determining the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost, the municipality attributes benefit to periods of service under the plan's benefit formula. However, if an employee's service in later years will lead to a materially higher level of benefit than in earlier years, the municipality attributes benefit on a straight-line basis from:

- the date when service by the employee first leads to benefits under the plan (whether or not the benefits are conditional on further service); until
- the date when further service by the employee will lead to no material amount of further benefits under the plan, other than from further salary increases.

Actuarial valuations are conducted on an annual basis by independent actuaries separately for each plan. The results of the valuation are updated for any material transactions and other material changes in circumstances (including changes in market prices and interest rates) up to the reporting date.

The municipality recognises gains or losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs. The gain or loss on a curtailment or settlement comprises:

- any resulting change in the present value of the defined benefit obligation; and
- any resulting change in the fair value of the plan assets.

Before determining the effect of a curtailment or settlement, the municipality re-measures the obligation (and the related plan assets, if any) using current actuarial assumptions (including current market interest rates and other current market prices).

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In surplus or deficit, the expense relating to a defined benefit plan is presented as the net of the amount recognised for a reimbursement.

The municipality offsets an asset relating to one plan against a liability relating to another plan when the municipality has a legally enforceable right to use a surplus in one plan to settle obligations under the other plan and intends either to settle the obligations on a net basis, or to realise the surplus in one plan and settle its obligation under the other plan simultaneously.

Actuarial assumptions

Actuarial assumptions are unbiased and mutually compatible.

Financial assumptions are based on market expectations, at the reporting date, for the period over which the obligations are to be settled.

The rate used to discount post-employment benefit obligations (both funded and unfunded) reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money are consistent with the currency and estimated term of the post-employment benefit obligations.

Post-employment benefit obligations are measured on a basis that reflects:

- estimated future salary increases;
- the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the reporting date; and
- estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, if, and only if, either:
- those changes were enacted before the reporting date; or
- past history, or other reliable evidence, indicates that those state benefits will change in some predictable manner, for example, in line with future changes in general price levels or general salary levels.

Assumptions about medical costs take account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.14 Employee benefits (continued)

Other long-term employee benefits

The municipality has an obligation to provide long-term service allowance benefits to all of its employees.

The municipality's liability is based on an actuarial valuation. The Projected Unit Credit Method is used to value the liabilities. Actuarial gains and losses on the long-term service awards are recognised in the statement of financial performance.

The amount recognised as a liability for long-term service awards is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The municipality recognises the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which is recognised immediately;
- past service cost; and
- the effect of any curtailments or settlements.

Termination benefits

The municipality recognises termination benefits as a liability and an expense when the municipality is demonstrably committed to either:

- terminate the employment of an employee or group of employees before the normal retirement date; or
- provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The municipality is demonstrably committed to a termination when the municipality has a detailed formal plan for the termination and is without realistic possibility of withdrawal. The detailed plan includes [as a minimum]:

- the location, function, and approximate number of employees whose services are to be terminated;
- the termination benefits for each job classification or function; and
- the time at which the plan will be implemented.

Implementation begins as soon as possible and the period of time to complete implementation is such that material changes to the plan are not likely.

Where termination benefits fall due more than twelve months after the reporting date, they are discounted using an appropriate discount rate. The rate used to discount the benefit reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the benefit.

In the case of an offer made to encourage voluntary redundancy, the measurement of termination benefits is based on the number of employees expected to accept the offer.

1.15 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.15 Provisions and contingencies (continued)

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the municipality settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating deficits.

If the municipality has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when the municipality:

- has a detailed formal plan for the restructuring, identifying at least:
 - the activity/operating unit or part of a activity/operating unit concerned;
 - the principal locations affected;
 - the location, function, and approximate number of employees who will be compensated for services being terminated;
 - the expenditures that will be undertaken, and
 - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the municipality

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality.

A contingent liability is a:

- possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality; or
- present obligation that arises from past events but is not recognised because:
 - it is not probable than an outflow of resources embodying economic benefits or service potential will be required to settle the obligation;
 - the amount of the obligation cannot be measured with sufficient reliability.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 42.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.15 Provisions and contingencies (continued)

Decommissioning, restoration and similar liability

Changes in the measurement of an existing decommissioning, restoration and similar liability that result from changes in the estimated timing or amount of the outflow of resources embodying economic benefits or service potential required to settle the obligation, or a change in the discount rate, is accounted for as follows:

The related asset is measured using the cost model:

- changes in the liability is added to, or deducted from, the cost of the related asset in the current period;
- the amount deducted from the cost of the asset does not exceed its carrying amount. If a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit; and
- if the adjustment results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If there is such an indication, the municipality tests the asset for impairment by estimating its recoverable amount or recoverable service amount, and accounts for any impairment loss, in accordance with the accounting policy on impairment of assets as described in accounting policy 1.10 and 1.11.

The adjusted depreciable amount of the asset is depreciated over its useful life. Therefore, once the related asset has reached the end of its useful life, all subsequent changes in the liability is recognised in surplus or deficit as they occur.

The periodic unwinding of the discount is recognised in surplus or deficit as a finance cost as it occurs.

1.16 Accumulated surplus

The accumulated surplus represents the net difference between the total assets and the total liabilities of the municipality. Any surpluses and deficits realised during a specific financial year are credited/debited against accumulated surplus/deficit. Prior year adjustments, relating to income and expenditure, are debited/credited against accumulated surplus when retrospective adjustments are made.

1.17 Revenue from exchange transactions

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.17 Revenue from exchange transactions (continued)

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by surveys of work performed.

Interest, royalties and dividends

Revenue arising from the use by others of municipal assets yielding interest, royalties and dividends or similar distributions is recognised when:

- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the amount of the revenue can be measured reliably.

Interest is recognised, in surplus or deficit, using the effective interest rate method.

Dividends or similar distributions are recognised, in surplus or deficit, when the municipality's right to receive payment has been established.

1.18 Revenue from non-exchange transactions

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, the municipality either receives value from another municipality without directly giving approximately equal value in exchange, or gives value to another municipality without directly receiving approximately equal value in exchange.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.18 Revenue from non-exchange transactions (continued)

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Revenue received from conditional grants, donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. To the extent that the criteria, conditions or obligations have not been met a liability is recognised.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent—to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle—the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Property rates

The municipality recognises an asset in respect of taxes when the taxable event occurs and the asset recognition criteria are met.

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources.

Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur and their fair value can be reliably measured.

The degree of probability attached to the inflow of resources is determined on the basis of evidence available at the time of initial recognition, which includes, but is not limited to, disclosure of the taxable event by the taxpayer.

The municipality analyses the taxation laws to determine what the taxable events are for the various taxes levied.

The taxable event for property tax is the passing of the date on which the tax is levied, or the period for which the tax is levied, if the tax is levied on a periodic basis.

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system.

Transfers

The municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

Debt forgiveness and assumption of liabilities

The municipality recognise revenue in respect of debt forgiveness when the former debt no longer meets the definition of a liability or satisfies the criteria for recognition as a liability, provided that the debt forgiveness does not satisfy the definition of a contribution from owners.

Revenue arising from debt forgiveness is measured at the carrying amount of debt forgiven.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.18 Revenue from non-exchange transactions (continued)

Fines

Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset.

The municipality makes use of estimates to determine the amount of revenue that it is entitled to collect. Where settlement discounts or reductions in the amount payable are offered, the municipality considers past history in assessing the likelihood of these discounts or reductions being taken up by receivables.

Where the municipality collects fines in the capacity of an agent, the fine will not be revenue of the collecting municipality.

Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

Services in-kind

Services in-kind that are significant to the municipality's operations and/or service delivery objectives are recognised as assets and the related revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

Where services in-kind are not significant to the municipality's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the municipality disclose the nature and type of services in-kind received during the reporting period.

Concessionary loans received

A concessionary loan is a loan granted to or received by the municipality on terms that are not market related.

The portion of the loan that is repayable, along with any interest payments, is an exchange transaction and is accounted for in accordance with the Standard of GRAP on Financial Instruments. The off-market portion of the loan is a non-exchange transaction. The off-market portion of the loan that is recognised as non-exchange revenue, is calculated as the difference between the proceeds received from the loan, and the present value of the contractual cash flows of the loan, discounted using a market related rate of interest.

The recognition of revenue is determined by the nature of any conditions that exists in the loan agreement that may give rise to a liability. Where a liability exists the municipality recognises revenue as and when it satisfies the conditions of the loan agreement.

1.19 Borrowing costs

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the period in which they are incurred.

1.20 Grants in aid

The municipality transfers money to individuals, organisations and other sectors of government from time to time. When making these transfers, the municipality does not:

- receive any goods or services directly in return, as would be expected in a purchase or sale transaction;
- · expect to be repaid in future; or
- expect a financial return, as would be expected from an investment.

These transfers are recognised in the Statement of Financial Performance as expenses in the period that the events given raise to the transfer occurred.

1.21 Commitments

Items are classified as commitments when the municipality has committed itself to future transactions that will normally result in the outflow of cash.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.21 Commitments (continued)

Disclosures are required in respect of unrecognised contractual commitments.

Commitments for which disclosure is necessary to achieve a fair presentation are disclosed in a note to the financial statements, if both the following criteria are met:

 contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and

 contracts should relate to something other than the routine, steady, state business of the municipality – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

1.22 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year. Refer to note 50 for detail.

1.23 Unauthorised expenditure

Unauthorised expenditure means:

overspending of a vote or a main division within a vote; and

 expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.24 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.25 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act 56 of 2003), the Municipal Systems Act (Act 32 of 2000), and the Public Office Bearers Act (Act 20 of 1998) or is in contravention of the municipality's supply chain management policy. Irregular expenditure excludes unauthorised expenditure.

All expenditure relating to irregular expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.26 Budget information

The approved budget is prepared on the accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 1 July 2015 to 30 June 2016.

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

1.27 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.



Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.27 Related parties (continued)

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that management in their dealings with the municipality.

Only transactions within related parties not at arm's length or not in the ordinary course at business are disclosed.

1.28 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date);
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The municipality adjusts the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The municipality discloses the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statement



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

2 New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

In the current year, the municipality has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

GRAP 16 (as revised 2015) Investment Property

Amendments made to the standard are:

- the principles and explanations related to the distinction between investment property and property, plant and equipment were reviewed;
- an indicator-based assessment of useful lives of assets was introduced;
- clarify the wording related to the use of external valuers;
- introduce more specific presentation and disclosure requirements for capital work-in-progress;
- the encouraged disclosures were deleted; and
- separate presentation of expenditure incurred on repairs and maintenance in the financial statements is now required.

The effective date of the amendment is for years beginning on or after 01 April 2016.

The municipality has adopted the amendment for the first time in the 2017 annual financial statements.

The adoption of this amendment has not had a material impact on the results of the municipality, but has resulted in more disclosure than would have previously been provided in the annual financial statements.

GRAP 17 (as revised 2015) Property, Plant and Equipment

Amendments made to the standard are:

- the principles and explanations related to the distinction between investment property and property, plant and equipment were reviewed;
- an indicator-based assessment of useful lives of assets was introduced;
- clarify the wording related to the use of external valuers;
- introduce more specific presentation and disclosure requirements for capital work-in-progress;
- encouraged disclosures were deleted; and
- separate presentation of expenditure incurred on repairs and maintenance in the financial statements are now required.

The effective date of the amendment is for years beginning on or after 01 April 2016.

The municipality has adopted the amendment for the first time in the 2017 annual financial statements.

The adoption of this amendment has not had a material impact on the results of the municipality, but has resulted in more disclosure than would have previously been provided in the annual financial statements.

2.2 Standards and interpretations issued, but not yet effective

The municipality has not applied the following standards and interpretations, which have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2017 or later periods:

GRAP 34: Separate Financial Statements

The objective of this Standard is to prescribe the accounting and disclosure requirements for investments in controlled entities, joint ventures and associates when an entity prepares separate financial statements.

It furthermore covers: definitions, preparation of separate financial statements, disclosure, transitional provisions and effective date.

The effective date of the standard is not yet set by the Minister of Finance.

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard. The impact of this standard is currently being assessed



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

2 New standards and interpretations (continued)

GRAP 35: Consolidated Financial Statements

The objective of this Standard is to establish principles for the presentation and preparation of consolidated financial statements when an entity controls one or more other entities.

To meet this objective, the Standard:

- requires an entity (the controlling entity) that controls one or more other entities (controlled entities) to present consolidated financial statements;
- defines the principle of control, and establishes control as the basis for consolidation;
- sets out how to apply the principle of control to identify whether an entity controls another entity and therefore
 must consolidate that entity;
- · sets out the accounting requirements for the preparation of consolidated financial statements; and
- defines an investment entity and sets out an exception to consolidating particular controlled entities of an investment entity.

It furthermore covers: definitions, control, accounting requirements, investment entities: fair value requirement, transitional provisions and effective date.

The effective date of the standard is not yet set by the Minister of Finance.

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard.

The impact of this standard is currently being assessed.

GRAP 36: Investments in Associates and Joint Ventures

The objective of this Standard is to prescribe the accounting for investments in associates and joint ventures and to set out the requirements for the application of the equity method when accounting for investments in associates and joint ventures.

It furthermore covers: definitions, significant influence, equity method, application of the equity method, separate financial statements, transitional provisions and effective date.

The effective date of the standard is not yet set by the Minister of Finance.

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard.

The impact of this standard is currently being assessed

GRAP 37: Joint Arrangements

The objective of this Standard is to establish principles for financial reporting by entities that have an interest in arrangements that are controlled jointly (i.e. joint arrangements).

To meet this objective, the Standard defines joint control and requires an entity that is a party to a joint arrangement to determine the type of joint arrangement in which it is involved by assessing its rights and obligations and to account for those rights and obligations in accordance with that type of joint arrangement.

It furthermore covers: definitions, joint arrangements, financial statements and parties to a joint arrangement, separate financial statements, transitional provisions and effective date.

The effective date of the standard is not yet set by the Minister of Finance.

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard.

The impact of this standard is currently being assessed.



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

New standards and interpretations (continued)

GRAP 38: Disclosure of Interests in Other Entities

The objective of this Standard is to require an entity to disclose information that enables users of its financial statements to evaluate:

- the nature of, and risks associated with, its interests in controlled entities, unconsolidated controlled entities, joint
 arrangements and associates, and structured entities that are not consolidated; and
- the effects of those interests on its financial position, financial performance and cash flows.

It furthermore covers: definitions, disclosing information about interests in other entities, significant judgements and assumptions, investment entity status, interests in controlled entities, interests in joint arrangements and associates, interests in structured entities that are not consolidated, non-qualitative ownership interests, controlling interests acquired with the intention of disposal, transitional provisions and effective date.

The effective date of the standard is not yet set by the Minister of Finance

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard.

The adoption of this standard is not expected to impact on the results of the municipality, but may result in more disclosure than is currently provided in the annual financial statements.

GRAP 110: Living and Non-living Resources

The objective of this Standard is to prescribe the:

- recognition, measurement, presentation and disclosure requirements for living resources; and
- disclosure requirements for non-living resources.

It furthermore covers: definitions, recognition, measurement, depreciation, impairment, compensation for impairment, transfers, derecognition, disclosure, transitional provisions and effective date.

The effective date of the standard is not yet set by the Minister of Finance.

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard.

The impact of this standard is currently being assessed.

IGRAP 18: Interpretation of the Standard of GRAP on Recognition and Derecogntion of Land

This Interpretation of the Standards of GRAP applies to the initial recognition and derecognition of land in an entity's financial statements. It also considers joint control of land by more than one entity.

When an entity concludes that it controls the land after applying the principles in this Interpretation of the Standards of GRAP, it applies the applicable Standard of GRAP, i.e. the Standard of GRAP on Inventories, Investment Property (GRAP 16), Property, Plant and Equipment (GRAP 17) or Heritage Assets (GRAP 103). As this Interpretation of the Standards of GRAP does not apply to the classification, initial and subsequent measurement, presentation and disclosure requirements—of land, the entity applies the applicable Standard of GRAP to account for the land once control of the land has been determined. An entity also applies the applicable Standards of GRAP to the derecognition of land when it concludes that it does not control the land after applying the principles in this Interpretation of the Standards of GRAP.

In accordance with the principles in the Standards of GRAP, buildings and other structures on the land are accounted for separately. These assets are accounted for separately as the future economic benefits or service potential embodied in the land differs from those included in buildings and other structures. The recognition and derecognition of buildings and other structures are not addressed in this Interpretation of the Standards of GRAP.

The effective date of the interpretation is not yet set by the Minister of Finance.

The municipality expects to adopt the interpretation for the first time when the Minister sets the effective date.

The impact of this interpretation is currently being assessed.

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

2 New standards and interpretations (continued)

GRAP 12 (as amended 2016): Inventories

Amendments to the Standard of GRAP on Inventories resulted from inconsistencies in measurement requirements in GRAP 23 and other asset-related Standards of GRAP in relation to the treatment of transaction costs. Other changes resulted from changes made to IPSAS 12 on Inventories (IPSAS 12) as a result of the IPSASB's Improvements to IPSASs 2015 issued in March 2016.

The most significant changes to the Standard are:

- General improvements: to clarify the treatment of transaction costs and other costs incurred on assets acquired in non-exchange transactions to be in line with the principle in GRAP 23 (paragraph .12).
- IPSASB amendments: to align terminology in GRAP 12 with that in IPSAS 12. The term "ammunition" in IPSAS
 12 was replaced with the term "military inventories" and provides a description of what it comprises in
 accordance with Government Finance Statistics terminology.

The effective date of the amendment is for years beginning on or after 01 April 2018.

The municipality expects to adopt the amendment for the first time in the 2018 annual financial statements.

It is unlikely that the amendment will have a material impact on the municipality's annual financial statements.

GRAP 16 (as amended 2016): Investment Property

Amendments to the Standard of GRAP on Investment Property resulted from editorial changes to the original text and inconsistencies in measurement requirements in GRAP 23 and other asset-related Standards of GRAP in relation to the treatment of transaction costs. Other changes resulted from changes made to IAS 40 on Investment Property (IAS 40) as a result of the IASB's amendments on Annual Improvements to IFRSs 2011 – 2013 Cycle issued in December 2013.

The most significant changes to the Standard are:

- General improvements: to clarify the treatment of transaction costs and other costs incurred on assets acquired in non-exchange transactions to be in line with the principle in GRAP 23 (paragraph .12); and to clarify the measurement principle when assets may be acquired in exchange for a non-monetary asset or assets, or a combination of monetary and non-monetary assets.
- IASB amendments: to clarify the interrelationship between the Standards of GRAP on Transfer of Functions Between Entities Not Under Common Control and Investment Property when classifying investment property or owner-occupied property.

The effective date of the amendment is for years beginning on or after 01 April 2018.

The municipality expects to adopt the amendment for the first time in the 2018 annual financial statements.

It is unlikely that the amendment will have a material impact on the municipality's annual financial statements.

GRAP 17 (as amended 2016): Property, Plant and Equipment

Amendments to the Standard of GRAP on Property, Plant and Equipment resulted from editorial changes to the original text and inconsistencies in measurement requirements in GRAP 23 and other asset-related Standards of GRAP in relation to the treatment of transaction costs. Other changes resulted from changes made to IPSAS 17 on Property, Plant and Equipment (IPSAS 17) as a result of the IPSASB's Improvements to IPSASs 2014 issued in January 2015 and Improvements to IPSASs 2015 issued in March 2016.

The most significant changes to the Standard are:

- General improvements: to clarify the treatment of transaction costs and other costs incurred on assets acquired in non-exchange transactions to be in line with the principle in GRAP 23 (paragraph .12); and to clarify the measurement principle when assets may be acquired in exchange for a non-monetary asset or assets, or a combination of monetary and non-monetary assets.
- IPSASB amendments: to clarify the revaluation methodology of the carrying amount and accumulated depreciation when an item of property, plant, and equipment is revalued; To clarify acceptable methods of depreciating assets; to align terminology in GRAP 17 with that in IPSAS 17. The term "specialist military equipment" in IPSAS 17 was replaced with the term "weapon systems" and provides a description of what it comprises in accordance with Government Finance Statistics terminology; and to define a bearer plant and include bearer plants within the scope of GRAP 17, while the produce growing on bearer plants will remain within the scope of GRAP 27.



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

2 New standards and interpretations (continued)

The effective date of the amendment is for years beginning on or after 01 April 2018.

The municipality expects to adopt the amendment for the first time in the 2018 annual financial statements.

It is unlikely that the amendment will have a material impact on the municipality's annual financial statements.

GRAP 27 (as amended 2016): Agriculture

Amendments to the Standard of GRAP on Agriculture resulted from changes made to IPSAS 27 on Agriculture (IPSAS 27) as a result of the IPSASB's Improvements to IPSASS 2015 issued in March 2016.

The most significant changes to the Standard are:

IPSASB amendments: To define a bearer plant and include bearer plants within the scope of GRAP 17, while the
produce growing on bearer plants will remain within the scope of GRAP 27. In addition to the changes made by the
IPSASB, a consequential amendment has been made to GRAP 103 on Heritage Assets. The IPSASB currently
does not have a pronouncement on this topic.

The effective date of the amendment is for years beginning on or after 01 April 2018.

The municipality expects to adopt the amendment for the first time in the 2018 annual financial statements.

It is unlikely that the amendment will have a material impact on the municipality's annual financial statements.

GRAP 21 (as amended 2016): Impairment of non-cash-generating assets

Amendments to the Standard of GRAP on Impairment of Non-cash Generating Assets resulted from changes made to IPSAS 21 on Impairment of Non-Cash-Generating Assets (IPSAS 21) as a result of the IPSASB's Impairment of Revalued Assets issued in March 2016.

The most significant changes to the Standard are:

IPSASB amendments: to update the Basis of conclusions and Comparison with IPSASs to reflect the IPSASB's
recent decision on the impairment of revalued assets.

The effective date of the amendment is for years beginning on or after 01 April 2018.

The municipality expects to adopt the amendment for the first time in the 2018 annual financial statements.

It is unlikely that the amendment will have a material impact on the municipality's annual financial statements.

GRAP 26 (as amended 2016): Impairment of cash-generating assets

Amendments Changes to the Standard of GRAP on Impairment of Cash Generating Assets resulted from changes made to IPSAS 26 on Impairment of Cash-Generating Assets (IPSAS 26) as a result of the IPSASB's Impairment of Revalued Assets issued in March 2016.

The most significant changes to the Standard are:

IPSASB amendments: to update the Basis of conclusions and Comparison with IPSASs to reflect the IPSASB's
recent decision on the impairment of revalued assets.

The effective date of the amendment is for years beginning on or after 01 April 2018.

The municipality expects to adopt the amendment for the first time in the 2018 annual financial statements.

It is unlikely that the amendment will have a material impact on the municipality's annual financial statements.



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

New standards and interpretations (continued)

GRAP 31 (as amended 2016): Intangible Assets

Amendments to the Standard of GRAP on Intangible Assets resulted from inconsistencies in measurement requirements in GRAP 23 and other asset-related Standards of GRAP in relation to the treatment of transaction costs. Other changes resulted from changes made to IPSAS 31 on Intangible Assets (IPSAS 31) as a result of the IPSASB's Improvements to IPSASs 2014 issued in January 2015.

The most significant changes to the Standard are:

- General improvements: to add the treatment of transaction costs and other costs incurred on assets acquired in non-exchange transactions to be in line with the principle in GRAP 23 (paragraph .12); and to clarify the measurement principle when assets may be acquired in exchange for a non-monetary asset or assets, or a combination of monetary and non-monetary assets.
- IPSASB amendments: to clarify the revaluation methodology of the carrying amount and accumulated depreciation
 when an item of intangible assets is revalued; and to clarify acceptable methods of depreciating assets.

The effective date of the amendment is for years beginning on or after 01 April 2018.

The municipality expects to adopt the amendment for the first time in the 2018 annual financial statements.

It is unlikely that the amendment will have a material impact on the municipality's annual financial statements

GRAP 103 (as amended 2016): Heritage Assets

Amendments to the Standard of GRAP on Heritage Assets resulted from inconsistencies in measurement requirements in GRAP 23 and other asset-related Standards of GRAP in relation to the treatment of transaction costs. Other changes resulted from editorial changes to the original text.

The most significant changes to the Standard are:

 General improvements: to clarify the treatment of transaction costs and other costs incurred on assets acquired in non-exchange transactions to be in line with the principle in GRAP 23 (paragraph .12); and to clarify the measurement principle when assets may be acquired in exchange for a non-monetary asset or assets, or a combination of monetary and non-monetary assets.

The effective date of the amendment is for years beginning on or after 01 April 2018.

The municipality expects to adopt the amendment for the first time in the 2018 annual financial statements.

It is unlikely that the amendment will have a material impact on the municipality's annual financial statements.

GRAP 106 (as amended 2016): Transfers of functions between entities not under common control

Amendments to the Standard of GRAP on Transfer of Functions Between Entities Not Under Common Control resulted from changes made to IFRS 3 on Business Combinations (IFRS 3) as a result of the IASB's amendments on Annual Improvements to IFRSs 2010 – 2012 Cycle issued in December 2013.

The most significant changes to the Standard are:

 IASB amendments: to require contingent consideration that is classified as an asset or a liability to be measured at fair value at each reporting period.

The effective date of the amendment is for years beginning on or after 01 April 2018.

The municipality expects to adopt the amendment for the first time in the 2018 annual financial statements.

It is unlikely that the amendment will have a material impact on the municipality's annual financial statements.

GRAP 20: Related parties

The objective of this standard is to ensure that a reporting entity's annual financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and surplus or deficit may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

2 New standards and interpretations (continued)

An entity that prepares and presents financial statements under the accrual basis of accounting (in this standard referred to as the reporting entity) shall apply this standard in:

- identifying related party relationships and transactions;
- identifying outstanding balances, including commitments, between an entity and its related parties;
- identifying the circumstances in which disclosure of the items in (a) and (b) is required; and
- determining the disclosures to be made about those items.

This standard requires disclosure of related party relationships, transactions and outstanding balances, including commitments, in the consolidated and separate financial statements of the reporting entity in accordance with the Standard of GRAP on Consolidated and Separate Financial Statements. This standard also applies to individual annual financial statements.

Disclosure of related party transactions, outstanding balances, including commitments, and relationships with related parties may affect users' assessments of the financial position and performance of the reporting entity and its ability to deliver agreed services, including assessments of the risks and opportunities facing the entity. This disclosure also ensures that the reporting entity is transparent about its dealings with related parties.

The standard states that a related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control. As a minimum, the following are regarded as related parties of the reporting entity:

- A person or a close member of that person's family is related to the reporting entity if that person:
 - has control or joint control over the reporting entity;
 - has significant influence over the reporting entity;
 - is a member of the management of the entity or its controlling entity.
- An entity is related to the reporting entity if any of the following conditions apply:
 - the entity is a member of the same economic entity (which means that each controlling entity, controlled entity and fellow controlled entity is related to the others);
 - one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of an economic entity of which the other entity is a member);
 - both entities are joint ventures of the same third party;
 - one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
 - the entity is a post-employment benefit plan for the benefit of employees of either the entity or an entity related to the entity. If the reporting entity is itself such a plan, the sponsoring employers are related to the entity;
 - the entity is controlled or jointly controlled by a person identified in (a); and
 - a person identified in (a)(i) has significant influence over that entity or is a member of the management of that entity (or its controlling entity).

The standard furthermore states that related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

The standard elaborates on the definitions and identification of:

- close member of the family of a person;
- management;
- related parties;
- · remuneration; and
- significant influence

The standard sets out the requirements, inter alia, for the disclosure of:

- control
- · related party transactions; and
- remuneration of management

The effective date of the standard is not yet set by the Minister of Finance.

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard.

It is unlikely that the standard will have a material impact on the municipality's annual financial statements.



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

2. New standards and interpretations (continued)

GRAP 109: Accounting by Principals and Agents

The objective of this Standard is to outline principles to be used by an entity to assess whether it is party to a principal- agent arrangement, and whether it is a principal or an agent in undertaking transactions in terms of such an arrangement. The Standard does not introduce new recognition or measurement requirements for revenue, expenses, assets and/or liabilities that result from principal-agent arrangements. The Standard does however provide guidance on whether revenue, expenses, assets and/or liabilities should be recognised by an agent or a principal, as well as prescribe what information should be disclosed when an entity is a principal or an agent.

It furthermore covers: definitions, identifying whether an entity is a principal or agent, accounting by a principal or agent, presentation, disclosure, transitional provisions and effective date.

The effective date of the standard is not yet set by the Minister of Finance.

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard.

It is unlikely that the standard will have a material impact on the municipality's annual financial statements.

GRAP 32: Service Concession Arrangements: Grantor

The objective of this Standard is: to prescribe the accounting for service concession arrangements by the grantor, a public sector entity.

It furthermore covers: definitions, recognition and measurement of a service concession asset, recognition and measurement of liabilities, other liabilities, contingent liabilities, and contingent assets, other revenues, presentation and disclosure, transitional provisions, as well as the effective date.

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard.

It is unlikely that the standard will have a material impact on the municipality's annual financial statements.

GRAP 108: Statutory Receivables

The objective of this Standard is: to prescribe accounting requirements for the recognition, measurement, presentation and disclosure of statutory receivables.

It furthermore covers: definitions, recognition, derecognition, measurement, presentation and disclosure, transitional provisions, as well as the effective date.

The effective date of the standard is not yet set by the Minister of Finance

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard.

It is unlikely that the standard will have a material impact on the municipality's annual financial statements.

IGRAP 17: Service Concession Arrangements where a Grantor Controls a Significant Residual Interest in an Asset

This Interpretation of the Standards of GRAP provides guidance to the grantor where it has entered into a service concession arrangement, but only controls, through ownership, beneficial entitlement or otherwise, a significant residual interest in a service concession asset at the end of the arrangement, where the arrangement does not constitute a lease. This Interpretation of the Standards of GRAP shall not be applied by analogy to other types of transactions or arrangements.

A service concession arrangement is a contractual arrangement between a grantor and an operator in which the operator uses the service concession asset to provide a mandated function on behalf of the grantor for a specified period of time. The operator is compensated for its services over the period of the service concession arrangement, either through payments, or through receiving a right to earn revenue from third party users of the service concession asset, or the operator is given access to another revenue-generating asset of the grantor for its use.



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

2. New standards and interpretations (continued)

Before the grantor can recognise a service concession asset in accordance with the Standard of GRAP on Service Concession Arrangements: Grantor, both the criteria as noted in paragraph .01 of this Interpretation of the Standards of GRAP need to be met. In some service concession arrangements, the grantor only controls the residual interest in the service concession asset at the end of the arrangement, and can therefore not recognise the service concession asset in terms of the Standard of GRAP on Service Concession Arrangements: Grantor.

A consensus is reached, in this Interpretation of the Standards of GRAP, on the recognition of the performance obligation and the right to receive a significant interest in a service concession asset.

The effective date of the interpretation is not yet set by the Minister of Finance.

The municipality expects to adopt the interpretation for the first time when the Minister sets the effective date for the interpretation.

It is unlikely that the interpretation will have a material impact on the municipality's annual financial statements.

GRAP 18 Segment reporting

Segments are identified by the way in which information is reported to management, both for purposes of assessing performance and making decisions about how future resources will be allocated to the various activities undertaken by the municipality. The major classifications of activities identified in the budget documentation will usually reflect the segments for which a municipality reports information to management.

Segment information is either presented based on service or geographical segments. Service segments relate to a distinguishable component of a municipality that provides specific outputs or achieves particular operating objectives that are in line with the municipality's overall mission. Geographical segments relate to specific outputs generated, or particular objectives achieved, by a municipality within a particular region.

This Standard has been approved by the Accounting Standards Board, but its effective date has not yet been determined by the Minister of Finance.

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard.

The adoption of this standard is not expected to impact on the results of the municipality, but may result in more disclosure than is currently provided in the annual financial statements.



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand Bank balances	31 825 92 546 325	31 825 87 391 174
	92 578 150	87 422 999

Refer to note 56 on the additional disclosures required by the Municipal Finance Management Act where the detail regarding the bank balances are disclosed.

Credit quality of cash at bank and short term deposits, excluding cash on hand

The credit quality of cash at bank and short term deposits, excluding cash on hand that are neither past due nor impaired can be assessed by reference to external credit ratings or historical information about counterparty default rates.

Standard Bank	(F-3)	182 546 325	167 391 174
Standard Bank	(P-3)	30 000 000	20 000 000
Investec	(P-1)	5 000 000	20 000 000
Nedbank	(P-1)	40 000 000	30 000 000
ABSA	(P-2)	15 000 000	10 000 000
ABSA	(P-2)	92 546 325	87 391 174
Credit rating			

P-1 Issuers (or supporting institutions) rated Prime -1 have a superior ability to repay short term debt obligations

P-2 Issuers (or supporting institutions) rated Prime -2 have a strong ability to repay short term debt obligations.

P-3 Issuers (or supporting institutions) rated Prime -3 have an acceptable ability to repay short term debt obligations

4. Receivables from exchange transactions

Gross balances		
Availability charges	4 863 273	4 031 624
Electricity	50 221 392	47 397 153
Housing rental	5 197 819	4 972 218
Housing selling schemes	135 566	590 867
Refuse	15 283 560	13 189 711
Sewerage	25 172 718	21 845 855
Sundries	4 327 720	4 454 902
Water	23 273 495	18 404 469
	128 475 543	114 886 799
Less: Allowance for impairment		
Availability charges	(4 129 524)	(3 319 398)
Electricity	(2 046 287)	(1 356 490)
Housing rental	(3 667 308)	(3 305 775)
Housing Selling schemes	(6 370)	(231 664)
Refuse	(10 182 104)	(8 224 787)
Sewerage	(16 213 729)	(13 088 076)
Sundries	(2 001 744)	(1 518 344)
Water	(8 989 223)	(6 595 700)
	(47 236 289)	(37 640 234)



BREEDE VALLEY MUNICIPALITY Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
4. Receivables from exchange transactions (continued)		
Net balance		
Availability charges	733 749	712 226
Electricity	48 175 105	46 040 663
Housing rental	1 530 511	1 666 443
Housing Selling schemes	129 196	359 203
Refuse	5 101 456	4 964 924 8 757 779
Sewerage	8 958 989 2 325 976	2 936 558
Sundries Water	14 284 272	11 808 769
vvaler	81 239 254	77 246 565
Electricity Current (0 -30 days)	47 609 068	44 478 450
31 - 60 days	477 720	1 085 041
61 - 90 days	251 940	135 758
91 - 120 days	158 156	112 552
121 - 365 days	1 724 508	1 585 352
Less: Allowance for impairment	(2 046 287)	(1 356 490)
	48 175 105	46 040 663
Water		
Current (0 -30 days)	11 936 564	9 166 711
31 - 60 days	1 155 894	1 042 754
61 - 90 days	781 410	829 031
91 - 120 days	903 567	688 869
121 - 365 days	8 496 060	6 677 104
Less: Allowance for impairment	(8 989 223)	(6 595 700)
	14 284 272	11 808 769
Sewerage		
Current (0 -30 days)	4 488 604	4 595 154
31 - 60 days	1 129 721	1 237 269
61 - 90 days	966 478	1 056 780
91 - 120 days	909 394	950 726
121 - 365 days	17 678 521 (16 213 729)	14 005 926 (13 088 076)
Less: Allowance for impaiment	8 958 989	8 757 779
	0 330 303	
Refuse	2 457 111	2 557 653
Current (0 -30 days)	668 286	706 653
31 - 60 days 61 - 90 days	586 364	629 467
91 - 120 days	554 994	577 234
121 - 365 days	11 016 805	8 718 704
Less: Allowance for impaiment	(10 182 104)	(8 224 787)
	5 101 456	4 964 924



BREEDE VALLEY MUNICIPALITY Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
4. Receivables from exchange transactions (continued)		
Availability charges		
Current (0 -30 days)	401 580	365 370
31 - 60 days	199 123	168 594
61 - 90 days	178 028	154 558
91 - 120 days 121 - 365 days	174 053 3 910 489	149 704
Less: Allowance for impairment	(4 129 524)	3 193 398 (3 319 398)
2555. / Mowarise /or Impairment	733 749	712 226
Housing Selling Schemes	45.050	
Current (0 -30 days) 31 - 60 days	15 652 3 963	38 000
61 - 90 days	3 305	23 365 23 221
91 - 120 days	3 403	24 695
121 - 365 days	109 243	481 586
Less: Allowance for impairment	(6 370)	(231 664)
	129 196	359 203
Haveing workel	_	
Housing rental Current (0 -30 days)	326 364	358 999
31 - 60 days	214 076	263 445
61 - 90 days	195 373	221 020
91 - 120 days	191 196	220 653
121 ~ 365 days	4 270 810	3 908 101
Less: Allowance for impairment	(3 667 308)	(3 305 775)
	1 530 511	1 666 443
Sundries		
Current (0 -30 days)	1 672 598	1 864 721
31 - 60 days	102 005	156 308
61 - 90 days	378 421	88 506
91 - 120 days 121 - 365 days	61 253	509 954
Less: Allowance for impairment	2 113 443 (2 001 744)	1 835 413 (1 518 344)
2000. Allowands for impairment	2 325 976	2 936 558
Summary of receivables by customer classification		
Consumers		
Current (0 -30 days)	58 921 649	45 684 625
31 - 60 days	3 378 251	3 373 441
61 - 90 days 91 - 120 days	2 857 104	2 260 524
121 - 365 days	2 527 638 42 172 576	2 329 706 29 103 859
127 000 00,0	109 857 218	82 752 155
Industrial/ commercial		
Current (0 -30 days)	7 652 209	14 987 802
31 - 60 days	438 737	1 106 728
61 - 90 days 91 - 120 days	371 055 328 267	741 613 764 309
121 - 365 days	5 476 991	9 548 132
,		
	14 267 259	27 148 584

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
4. Receivables from exchange transactions (continued)		
National and provincial government		
Current (0 -30 days)	2 333 684	2 752 633
31 - 60 days	133 801	203 260
61 - 90 days	113 160	136 203
91 - 120 days	100 111	140 372
121 - 365 days	1 670 311	1 753 592
	4 351 067	4 986 060
Total		
Current (0 -30 days)	68 907 541	63 425 059
31 - 60 days	3 950 789	4 683 429
61 - 90 days	3 341 318	3 138 340
91 - 120 days	2 956 016	3 234 386
121 - 365 days	49 319 879	40 405 585
	128 475 543	114 886 799
Less: Allowance for impairment	(47 236 289)	(37 640 234
	81 239 254	77 246 565
Less: Allowance for impairment		
Current (0 -30 days)	-	_
31 - 60 days	(3 132 900)	(3 425 562
61 - 90 days	(2 649 602)	(2 295 450
91 - 120 days	(2 344 064)	(2 365 700
121 - 365 days	(39 109 722)	(29 553 522
	(47 236 288)	(37 640 234
Total receivables neet due but not impaired		
Total receivables past due but not impaired 31 - 60 days	817 889	1 257 868
61 - 90 days	691 717	842 890
91 - 120 days	611 951	868 686
121 - 365 days	10 210 156	10 852 063
	12 331 713	13 821 507

Receivables from exchange transactions impaired:

As of 30 June 2017, receivables from exchange transactions were impaired by R 47 236 289 (2016: R 37 640 234) and provided for.

Reconciliation of allowance for impairment

	(47 236 289)	(37 640 234)
Debt impairment written off against allowance	17 054 496	13 208 168
Contributions to allowance	(26 650 552)	(20 720 203)
Balance at beginning of the year	(37 640 233)	(30 128 199)

Receivables from exchange transactions past due but not impaired

The Council regards receivables from exchange transactions to be due for outstanding amounts more than 30 days to be past due. The impairment of receivables from exchange transactions is calculated based on the historic payment rate per individual receivable.

As of 30 June 2017 receivables from exchange transactions of R 12 331 713 (2016: R 13 821 507) were past due not impaired.



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

_	2017	2016

4. Receivables from exchange transactions (continued)

Credit quality of receivables from exchange transactions

The credit quality of receivables from exchange transactions that are neither past nor due nor impaired can be assessed by reference to external credit ratings (if available) or to historical information about counterparty default rates.

5. Receivables from non-exchange transactions

Gross balances		
Rates	24 648 774	22 761 289
Traffic fines	81 507 100	63 926 740
Traffic revenue receivable	59 671	59 671
Receivables fraud	29 999	377 620
Government subsidies	154 044	1 928 701
Housing board subsidies	422 643	422 643
	106 822 231	89 476 664
Less: Allowance for impairment		
Rates	(13 163 301)	(10 639 865)
Traffic fines	(63 520 349)	(52 820 894)
	(76 683 650)	(63 460 759)
Net balance		
Rates	11 485 473	12 121 424
Traffic fines	17 986 751	11 105 846
Traffic revenue receivable	59 671	59 671
Receivables fraud	29 999	377 620
Government subsidies	154 044	1 928 701
Housing board subsidies	422 643	422 643
	30 138 581	26 015 905
Rates		
Current (0 -30 days)	6 839 653	8 378 184
31 - 60 days	1 134 424	1 012 631
61 - 90 days	1 149 426	614 159
91 - 120 days	610 472	510 274
121 - 365 days	14 914 802	12 246 041
Less: Allowance for impairment	(13 163 304)	(10 639 865)
	11 485 473	12 121 424



BREEDE VALLEY MUNICIPALITYAnnual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
5. Receivables from non-exchange transactions (continued)		
Summary of receivables by customer classification: Rates		
Consumers		
Current (0 -30 days) 31 - 60 days	5 848 469 970 027	6 034 747
61 - 90 days	982 854	729 391 442 375
91 - 120 days	522 004	367 547
121 - 365 days	12 753 373	8 820 737
	21 076 727	16 394 797
Industrial/ commercial		
Current (0 -30 days)	759 546	1 979 826
31 - 60 days	125 978	239 292
61 - 90 days	127 644	145 130
91 - 120 days 121 - 365 days	67 793 1 656 292	120 582 2 893 828
121 - 303 days	2 737 253	5 378 658
		3 370 030
National and provincial government Current (0 -30 days)	231 638	262.644
31 - 60 days	38 419	363 611 43 948
61 - 90 days	38 927	26 654
91 - 120 days	20 675	22 146
121 - 365 days	505 117	531 476
	834 776	987 835
Total		
Current (0 -30 days)	6 839 653	8 378 184
31 - 60 days 61 - 90 days	1 134 424 1 149 426	1 012 631 614 159
91 - 120 days	610 472	510 274
121 - 365 days	14 914 802	12 246 041
	24 648 777	22 761 289
Less: Allowance for impairment	(13 163 304)	(10 639 865)
	11 485 473	12 121 424
Less: Allowance for impairment		
Current (0 -30 days)	(000,404)	(7.10.004)
31 - 60 days 61 - 90 days	(838 491) (849 579)	(749 091) (454 322)
	,	(377 474)
121 - 365 days	(11 024 010)	(9 058 978)
	(13 163 301)	(10 639 865)
Total rescitables most due but not investigat		
	295 933	263 540
·	299 847	159 837
91 - 120 days	159 252	132 800
121 - 365 days	3 890 769	3 187 062
	4 645 801	3 743 239
Reconciliation of Traffic fines		
91 - 120 days 121 - 365 days Total receivables past due but not impaired 31 - 60 days 61 - 90 days	(451 221) (11 024 010) (13 163 301) (13 163 301) 295 933 299 847 159 252 3 890 769	(37 (9 05 (10 63 26 15 13 3 18

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
5. Receivables from non-exchange transactions (continued)		
Opening balance	11 105 845	10 901 161
Receivables Traffic Fines Provision for impairment	17 580 360 (10 699 455)	42 359 795 (42 155 111)
	17 986 750	11 105 845
Receivables from non-exchange transactions impaired As of 30 June 2017, receivables from non-exchange transactions were in	mnaired by R 76 683 650 (2016: R 63)	460 759) and
provided for.	impaired by it to occord (20, o. it oc	100 700) and
provided for. Reconciliation of allowance for impairment		
Provided for. Reconciliation of allowance for impairment Balance at beginning of the year	(10 639 865)	(6 896 714)
provided for. Reconciliation of allowance for impairment		
provided for. Reconciliation of allowance for impairment Balance at beginning of the year Contributions to allowance	(10 639 865) (4 315 009)	(6 896 714) (4 484 147)
Reconciliation of allowance for impairment Balance at beginning of the year Contributions to allowance Debt impairment written off against allowance	(10 639 865) (4 315 009) 1 791 571	(6 896 714) (4 484 147) 740 996
Provided for. Reconciliation of allowance for impairment Balance at beginning of the year Contributions to allowance	(10 639 865) (4 315 009) 1 791 571 (13 163 303)	(6 896 714) (4 484 147) 740 996 (10 639 865) (10 665 784)
Reconciliation of allowance for impairment Balance at beginning of the year Contributions to allowance Debt impairment written off against allowance Reconciliation of allowance for impairment Balance at beginning of the year Contributions to allowance	(10 639 865) (4 315 009) 1 791 571 (13 163 303) (52 820 894) (45 695 105)	(6 896 714) (4 484 147) 740 996 (10 639 865) (10 665 784) (51 271 895)
Reconciliation of allowance for impairment Balance at beginning of the year Contributions to allowance Debt impairment written off against allowance Reconciliation of allowance for impairment Balance at beginning of the year	(10 639 865) (4 315 009) 1 791 571 (13 163 303)	(6 896 714) (4 484 147) 740 996 (10 639 865) (10 665 784)

Credit quality of receivables from non-exchange transactions

The credit quality of receivables from non-exchange transactions that are neither past nor due nor impaired can be assessed by reference to external credit ratings (if available) or to historical information about counterparty default rates.

6. Other receivables from non-exchange transactions

Loans granted	3 054	4 525
Interest receivable	1 287 898	737 796
Prepaid expenses	3 848 510	3 579 128
Recoverable expenses	52 078	59 702
PAYE: Personnel	931 731	931 731
Other receivables	632 812	1 237 336
Less: Allowance for impairment	(2 376)	(3 878)
	6 753 707	6 546 340

Other receivables from exchange transactions impaired

As of 30 June 2017, other receivables transactions were impaired by R 2 376 (2016: R3 878) and provided for.

Reconciliation	of allowance	for	impairment
Opening belong			

Opening balance	(3 878)	(4 670)
Increase in provision for the year	(348)	(723)
Debt impairment written-off against allowance	1 850	1 515
	(2 376)	(3 878)



BREEDE VALLEY MUNICIPALITY Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
7. Inventories		
Consumable stores Waterstock Housing development projects	10 758 920 672 832 -	8 113 686 596 206 9 184 696
	11 431 752	17 894 588
Inventories recognised as an expense during the year	18 883 488	17 183 691
Inventory pledged as security		
None of the above inventory has been pledged as security.		
8. VAT receivable		
South African Revenue Service	3 280 811	214 206
The municipality is registered on the cash basis.		
No penalties and fines were incurred during the year.		
9. Short term investments		
Other fixed deposits	90 000 000	80 000 000
Non-current assets Investments		
Current assets Short term portion of investment	90 000 000	80 000 000

Short term fixed deposits are made with various banks for a period from 1 - 12 months. The interest rates earned vary between 7.56% and 8.63%.

Refer to the note 51 on the financial instruments for the detail of the investments.

10. Investment property

		2017			2016	
-	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	21 018 000	-	21 018 000	20 625 499	-	20 625 499
Reconciliation of investment pro	operty - 2017					
			Opening balance	Disposals	Fair value adjustments	Total
Investment property			20 625 499	_	392 500	21 018 000



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

				2017	2016
10. Investment property (continued)					
Reconciliation of investment property - 2016					
	Opening balance	Disposals	Transfers	Fair value adjustments	Total
Investment property	19 179 699	(392 200)		1 838 000	20 625 499

Pledged as security

None of the above investment property have been pledged as security.

Details of property

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Details of valuation

The effective date of the revaluations was 30 June 2017. Revaluations were performed by an independent valuer, Mr Coenraad Botha, of HCB Property Valuations. Mr Botha is a Professional Valuer registered at SACVP. HCB Property Valuations is not connected to the municipality and have recent experience in location and category of the investment property being valued.

The valuation was based on open market value for existing use.

Amounts recognised in surplus and deficit for the year:

The rental revenue earned from investment property for the financial year amounts to R 204 221 (2016: R 181 801).

In the previous year the expenditure on investment property ran through one department who managed all repairs and maintenance on the municipality's structures and therefore an accurate split for the amount of investment properties operating expense could not be made for prior years. The operating expenses (including repairs and maintenance) incurred on the investment property for the financial were as follow:

Repairs and maintenance per class of asset type Buildings	447 156	
Repairs and maintenance per nature of expense Contracted services	447 156	

11. Property, plant and equipment

		2017			2016	
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Buildings Infrastructure Land Other property, plant and equipment	270 293 169 2 477 658 757 239 675 837 107 938 194	(49 073 743)	1 510 532 772 239 675 837 58 864 451	263 582 355 2 402 361 394 241 542 707 115 568 688	(50 273 795)	1 492 997 003 241 542 707 65 294 893
Total	3 095 565 957	(1 188 544 864)	1 907 021 093	3 023 055 144	(1 126 712 622)	1 896 342 522



BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

Figures in Rand

11. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2017

	Opening	Additions	Disposals	Transfers O	Other changes,	Depreciation	Impairment	Total
	balance				movements		loss	
Buildings	96 507 920	8 154 666	(148 478)	(1 086 018)	ŧ	(5480057)	1	97 948 033
Infrastructure	1 492 997 003	84 666 575	1	(1 287 693)	1	(65 313 690)	(529423)1	(529 423) 1 510 532 772
Land	241 542 707	1	(1 866 869)		1			239 675 837
Other property, plant and equipment	65 294 893	8 691 621	(282 559)	1 514 243	909 451	909 451 (17 263 199)	1	58 864 451
	1 896 342 523	101 512 862	(2 297 906)	(859 468)	909 451	(88 056 946)	(529 423) 1	529 423) 1 907 021 093

Reconciliation of property, plant and equipment - 2016

	Opening	Additions	Disposals	Transfers C	Other changes,	Depreciation	Total
Buildings	92 823 159	9 069 761	(91 981)	1		(5 293 020)	96 507 919
Infrastructure	1 492 545 995	60 601 109	` 1	1 319 611	1	_	492 997 003
Land	245 979 611	1	(2 482 343)	(1954561)	1	` '	241 542 707
Other property, plant and equipment	79 124 973	13 573 476	(245 117)	(31 375)	(6 207 320)	(20 919 744) 65 294 893	65 294 893
	1 910 473 738	83 244 346	(2 819 441)	(666 325)	(6 207 320)	(87 682 476) 1 896 342 522	896 342 522

Pledged as security

None of the above property, plant and equipment have been pledged as security.

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
11. Property, plant and equipment (continued)		
Work in progress		
The work in progress balances included in the property plant and equipment bal	ance is as follows:	
The Work in progress balances included in the property plant and equipment sai	arioo lo de followo.	
Buildings	4 884 544	2 039 352
Infrastructure Other property, plant and equipment	69 620 387 41 000	75 755 283 79 409
Otter property, plant and equipment	74 545 931	77 874 044
Lack of funding on the municipality's side resulted in the delay of the constructio and equipment projects:	n/development of the following	property plant
Development construction of property plant and equipment delayed:		
Development/ construction of property, plant and equipment delayed: Hex Valley MPC Upgrading	38 272	38 272
DeDoorns Fire Station	153 944	4 382 082
De Koppen Office Building	22 597	22 597
Cable Store & Fence	121 113	121 113
	335 926	4 564 064
	<u>-</u> _	
The following expenditure was incurred to repair and maintain property plant and	d equipment:	
Repairs and maintenance per allocation to asset type		
Infrastructure	37 005 000	27 046 041
General Vehicles	4 334 320	4 019 401
Plant and Equipment	3 480 467	6 048 415
Furniture and other Office Equipment Other Buildings	1 588 274 17 472 534	1 400 309 10 412 675
Other Buildings	63 880 595	48 926 841
Repairs and maintenance per nature of expense	40 560 004	20 600 504
Contracted Services Labour	48 560 024 9 867 000	28 698 561 14 661 880
Labour Material	5 453 571	5 566 400
	63 880 595	48 926 841

Change in Accounting Estimate

A review of useful lives was done on assets. During the review certain infrastructure and other property plant and equipment with R nil book values and nil remaining lives were identified. The municipality's management considered how to account for the change in the estimated useful lives. The effect of a change in accounting estimate is required to be recognised prospectively by including it in surplus or deficit in the period of the change, if the change effects that period only; or the period of the change in future periods, if the change effects both. Management concluded that it should apply the change in estimate prospectively from the start of 2017 and therefore the depreciation charge was applied prospectively from 1 July 2016 over the remaining useful life of these assets. The effect of the change in accounting estimate is further disclosed in note 49.



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

		2017	2016

11. Property, plant and equipment (continued)

Other Information

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Refer to Appendix B for more detail on property, plant and equipment.

The total cost of fully depreciated assets still in use amounts to R 4 045 606. These are items that do not have an active market and cannot be sold when it is no longer in use.

12. Intangible assets

		2017			2016	
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	2 781 346	(1 577 641)	1 203 705	2 583 376	(1 121 130)	1 462 246
Rights of use of water	4 275 264	(384 888)	3 890 376	4 275 264	(342 136)	3 933 128
Total	7 056 610	(1 962 529)	5 094 081	6 858 640	(1 463 266)	5 395 374

Reconciliation of intangible assets - 2017

	Opening balance	Additions	Amortisation	Total
Computer software Right of use of water	1 462 246 3 933 128	197 970 -	(456 511) (42 752)	1 203 705 3 890 376
	5 395 374	197 970	(499 263)	5 094 081

Reconciliation of intangible assets - 2016

	Opening balance	Additions	Amortisation	Total
Computer software Rights of use of water	1 569 637 3 975 880	326 048 -	(433 439) (42 752)	1 462 246 3 933 128
	5 545 517	326 048	(476 191)	5 395 374

Pledged as security

None of the above intangible assets have been pledged as security.

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

					2017	2016
13. Heritage assets						
		2017			2016	
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Books - Africana and other Work of Art Land - Historic or specific Culturally significant buildings	585 959 12 575 100 16 770 000 6 700 000	-	585 959 12 575 100 16 770 000 6 700 000	585 959 12 575 100 16 770 000 6 700 000	- - - -	585 959 12 575 100 16 770 000 6 700 000
Total	36 631 059	-	36 631 059	36 631 059	-	36 631 059
Reconciliation of heritage asse	ts 2017					
			Opening balance	Additions	Other changes,	Total
Books - Africana and other Work of Art Land - Historic or specific Culturally significant buildings			585 959 12 575 100 16 770 000 6 700 000	- - -	- - -	585 959 12 575 100 16 770 000 6 700 000
			36 631 059	-	-	36 631 059
Reconciliation of heritage asse	ts 2016					
Books - Africana and other					Opening balance 585 959	Total 585 959
Work of Art Land - Historic or specific Culturally significant buildings					12 575 100 16 770 000 6 700 000	12 575 100 16 770 000 6 700 000
					36 631 059	36 631 059

Other Information

The municipality assessed whether there is an indication that heritage assets needs to be impaired. No impairment loss on heritage assets was recognised for the period under review.

No expenditure was incurred to repair and maintain heritage assets.

None of the above heritage assets have been pledged as security.

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.



BREEDE VALLEY MUNICIPALITY Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
14. Long term receivables		
Housing selling schemes loans		
Housing selling scheme Less: Allowance for impairment	152 999 (39 680)	220 869 (64 212)
	113 319	156 657
Welfare loans		
Welfare loans	6 181	1 762 140
Less: Allowance for impairment	(3 357) 2 824	(1 759 679) 2 461
		2 401
Housing loans - personnel Housing personnel	371 267	397 687
nousing personner	3/120/	
Arrangements	12 879 731	12 328 990
Arrangements Less: Allowance for impairment	(6 412 220)	(5 637 278)
	6 467 511	6 691 712
Less: Current Portion transferred to current receivables		
Housing selling scheme	(21 421)	(14 910)
Welfare loans Housing personnel	(4 111) (85 936)	(163 150) (29 421)
Arrangements	(3 566 889)	(3 019 267)
	(3 678 357)	(3 226 748)
Less: Current Portion of allowance for impairment transferred to current		
receivables Housing selling scheme	(2 232)	(4 335)
Welfare loans	(5 555)	(162 922)
Arrangements	(2 121 356)	(2 112 686)
	(2 129 143)	(2 279 943)
Long term receivables - Net	5 105 500	0.004 = 40
Long term receivables - non-current portion Long term receivables - current portion	5 405 708 1 549 212	6 301 712 946 805
	6 954 920	7 248 517



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

 2017	7 2016

14. Long term receivables (continued)

Housing selling scheme loans

Housing loans are granted to qualifying individuals in terms of the provincial administration's housing programme. These loans attract interest of prime plus 1 % per annum and are repayable over a maximum period of 30 years.

Welfare loans

Welfare loans are granted to qualifying organisations in terms of the provincial administration's housing programme. These loans attract interest at prime plus 1% per annum and are repayable over a maximum period of 30 years.

Housing loans - Personnel

Housing loans were granted to personnel and attract interest at between 7.5% and 15% per annum and are repayable over periods not exceeding 30 years.

Land sales

Loans were granted to individuals for purchasing land from the municipality. These loans attract interest at prime plus 1% and are repayable over periods not exceeding 2 years.

Arrangements

The arrangements consist of consumer receivables with whom the council has negotiated repayment terms. These arrangements attract no interest and the repayment periods vary between 15 and 30 years.

As at 30 June 2017 long term receivables of R 5 405 709 (2016: R6 301 712) were past due not impaired. The ageing of these long term receivables are more than 365 days as long term receivables are classified as non-current assets in the financial statements.

As of 30 June 2017 long term receivables of R 4 326 113 (2016: R 5 181 226) were impaired. The individually impaired receivables mainly relate to those receivables who have agreements with the municipality to pay their debt over a long period. The ageing of these individually impaired receivables is more than 365 days based on the nature of long term receivables.

15. Payables from exchange transactions

Accrued interest on Long term liabilities Creditor balances closed Lease liability Ex Retentions Other payables Payments received in advance Retentions Sundry deposits Trade payables	6 688 805 30 049 728 146 290 039 3 344 435 7 477 700 4 325 614 504 149 70 254 903 93 643 838	6 312 367 377 670 827 163 290 039 1 119 623 5 779 917 3 342 208 523 937 49 370 577 67 943 497
16. Consumer deposits		
Electricity Water	1 681 863 1 998 652 3 680 515	1 804 151 2 241 950 4 046 101
Guarantees Guarantees held in lieu of Electricity and Water Deposits	22 000	22 000

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

668 316 27 166 114 300 000 229 211	17 866 607 - 99 011
28 363 641	17 965 618
17 965 618 186 082 373 (58 172 673) (102 611 776) (13 125 244) 576 687 (2 351 344) 28 363 641	24 350 185 148 626 747 (40 049 098) (96 380 693) (19 766 916) 2 351 344 (1 165 951) 17 965 618
	27 166 114 300 000 229 211 28 363 641 17 965 618 186 082 373 (58 172 673) (102 611 776) (13 125 244) 576 687 (2 351 344)

The allocations and subsidies received from National and Provincial Government as well the District Municipality, have been deposited into the Council's own bank account. The allocations received have been utilised in accordance with the conditions set. Where all the conditions have not yet been met, the total allocations have not been utilised. The outstanding conditions will be met prior to/or when the balance of the allocations is utilised. The percentage of the allocations utilised is an indication of the conditions met. Where the total of the allocations were utilised, all the conditions have been met. Also refer to Appendix D for further detail regarding unspent conditional grants.

18. Long term liabilities

At amortised cost Annuity Loans	240 918 060	263 546 176
Refer to Appendix A for further information on long term liabilities.		
Non-current liabilities At amortised cost	223 718 063	240 918 059
Current liabilities At amortised cost	17 199 997	22 628 117



BREEDE VALLEY MUNICIPALITYAnnual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

			2017	2016
19. Employee benefit obligation				
Reconciliation of employee benefits - 2017	Opening	Additions	Benefits paid	Total
	Balance		during the year	
Post-retirement medical aid benefits	140 168 000	6 141 156	(5 454 156)	140 855 000
Long service awards	16 517 000	2 027 228	(1 123 228)	17 421 000
Performance bonus	185 057	392 140	(269 412)	307 78
Staff leave accrual	16 387 153	2 415 432	(1 870 181)	16 932 404
13th cheque accrual	4 428 253	540 892	-	4 969 145
	177 685 463	11 516 848	(8 716 977)	180 485 334
Reconciliation of employee benefits - 2016	Opening	Additions	Benefits paid	Total
, ,	Balance		during the year	
Post-retirement medical aid benefits	124 896 000	20 204 626	(4 932 626)	140 168 00
Long service awards	15 166 000	2 473 099	(1 122 099)	16 517 00
Performance bonus	165 728	186 840	(167 511)	185 05
Staff leave accrual	14 993 839	2 508 529	(1 115 215)	16 387 15
13th cheque accrual	3 897 835	530 418	-	4 428 25
	159 119 402	25 903 512	(7 337 451)	177 685 46
Non-current employee benefits Provision for Post-retirement medical aid benefits			134 849 414	134 696 416
Long service awards			15 896 862	15 403 066
		-	150 746 276	150 099 482
Current employee benefits Provision for Post-retirement medical aid benefits Long service awards Performance bonus Staff leave accrual 13th cheque accrual		-	6 005 586 1 524 138 307 785 16 932 404 4 969 145 29 739 058	5 471 584 1 113 934 185 057 16 387 153 4 428 253 27 585 981
		_		
Post-Retirement medical aid benefit: Movements				
Opening balance			140 168 000	124 896 000
Benefits paid			(5 454 156)	(4 932 626)
Net expense recognised		_	6 141 156	20 204 626
		_	140 855 000	140 168 000
Post-Retirement medical aid benefit: Net expense re	connicad			
Current service cost	cogniseu		4 832 000	4 308 000
Parion Col Vice Cost			16 087 000	11 921 000
nterest cost			10 007 000	11341000
nterest cost				
		_	(14 777 844)	3 975 626
		- -		
nterest cost Actuarial losses/(gains) _ong service awards: Movements		_	(14 777 844)	3 975 626
Actuarial losses/(gains) Long service awards: Movements		_	(14 777 844)	3 975 626
Actuarial losses/(gains) Long service awards: Movements Dpening balance		_	(14 777 844) 6 141 156 16 517 000	3 975 626 20 204 626 15 166 000
Actuarial losses/(gains)		_	(14 777 844) 6 141 156	3 975 626 20 204 626 15 166 000 (1 122 099)
Actuarial losses/(gains) Long service awards: Movements Dpening balance Benefits paid		_	(14 777 844) 6 141 156 16 517 000 (1 123 229)	3 975 626 20 204 626 15 166 000

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
19. Employee benefit obligation (continued)		
Long service awards: Net expense recognised		
Current service cost	1 281 000	1 168 000
Interest cost	1 646 000	1 393 000
Actuarial losses/(gains)	(899 771)	(87 901)
	2 027 229	2 473 099

Defined benefit plan

Post retirement medical aid plan

Current and continuation members receive a 60% and 70% subsidy respectively of medical and contributions in retirement. The spouse and child dependants of an employee are entitled to a 60% and 70% subsidy respectively of their contributions in the event of the principal members' death in-service. In the event of the death of the principal member, the spouse becomes the principal member.

In 2017: 64% (2016: 61%) of the employees belonged to the above plan. The plan is defined as a post-retirement medical benefit plan.

Long service awards

All permanent employees are entitled to a specified number of days additional leave based on their service. The employee may convert the additional leave into a cash amount.

In 2017: 11.86 % (2016:11.57%) of the employees qualified for long service awards.

Key assumptions used

The municipality made use of an independent firm to perform the valuation of post-retirement medical aid benefits and long service awards. Niel Fourie (B.Comm) (FASSA) and Julian van der Spuy (B.Comm Actuarial Science) from ZAQ Consultants and Actuaries were the experts for the valuation. The key assumptions used by the experts are listed below for the last valuation on 30 June 2017:

Post Retirement medical aid benefit: Discount rates	9,93%	9,58 %
Post Retirement medical aid benefit: Healthcare cost inflation	8,45%	8,77 %
Long service awards: Discounts rates	Yield curve	Yield curve
Long service awards: Discounts Salary inflation	CPI+1%	CPI+1%

The nominal and real zero curves as at 30 June 2017 supplied by the JSE are the basis used to determine the discount rate and CPI assumptions at each relevant time period.



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

 _		
	2017	2016

19. Employee benefit obligation (continued)

Sensitivity analysis

Assumed healthcare cost trends rates have a significant effect on the amounts recognised in surplus or deficit. A one percentage point change in assumed healthcare cost trend rates would have the following effects:

	One percentage point increase	One percentage point decrease
Effect on the service	6 033 000	3 832 000
Effect on defined interest cost	19 565 000	14 553 000
Effect on defined benefit obligation	163 349 000	122 569 000

Assumed salary inflation trends rates have a significant effect on the amounts recognised in surplus or deficit. A one percentage point change in assumed salary inflation trends rates would have the following effects:

	One percentage point increase	One percentage point decrease
Effect on the service	1 426 000	1 193 000
Effect on interest cost	1 938 000	1 662 000
Effect on defined benefit obligation	18 790 000	16 196 000

Defined contribution plan

It is the policy of the municipality to provide retirement benefits to all 829 (2016: 648) of its employees. A number of defined contribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose.

The municipality is under no obligation to cover any unfunded benefits.

The last valuation of the Municipal Workers Retirement Fund (Previously the SAMWU National Provident Fund) was done on 30 June 2015.

The last valuation of the SALA Pension Fund was done on 4 July 2015.

The last valuation of the Consolidated Retirement Fund for Local Government (previously Cape Joint Retirement Fund was performed on 30 June 2016.

The last valuation of the LA Retirement Fund (previouly Cape Joint Pension Fund) was performed on 30 June 2016.

The valuators of the respective funds were satisfied that the plan is in a sound financial position.

Contributions by Council in respect of employees retirement funding. The contributions have been expensed which amounted to R24 543 258 (2016: R 23 412 209).

Councillors who are elected are members of different pension schemes. The contributions have been expensed which amounted to R 1 280 347 (2016: R 570 901).

	20 058 604	18 033 111
Contributions to medical aid funds for pensioners	5 454 156	4 932 626
Contributions to medical aid funds for councilors	143 102	110 505
Contributions to medical aid funds for employees	14 461 346	12 989 980
Some found to modifical and full do		



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

2017	2016

19. Employee benefit obligation (continued)

Cape Joint Retirement and Pension Fund for Local Government

This multi-employer fund was established with effect from 1 May 1996 to provide insured death, disability and pension benefits to its members.

The contribution rate for members is 9% of basic salary, whilst the respective Local Authorities are contributing 18%.

This defined benefit plan is accounted for as a defined contribution plan as the municipality's liability in the proportionate share of actuarial gains and losses cannot readily be determined.

As at 30 June 2017 the funding level of the share account was 100.5 % and the pension account was 118 %. At the valuation date the municipality had 655members (Fund: 41 283 members) and nil pensioners (Fund: 655 pensioners) belonging to the fund.

20. Provisions: Landfill Site

Reconciliation of provisions - 2017

Opening Balance 73 053 172 918 762	Change in estimates 909 451	Closure Cost - 68 232	Unwinding of the discount 4 967 615	Total 78 930 238 986 994
73 971 934	909 451	68 232	4 967 615	79 917 232
Opening Balance 76 432 490 878 607	Change in estimates (6 207 320)	Closure Cost - 40 155	Unwinding of the discount 2 828 002	Total 73 053 172 918 762
77 311 097	(6 207 320)	40 155	2 828 002	73 971 934
			986 994	73 053 172 918 762 73 971 934
	Balance 73 053 172 918 762 73 971 934 Opening Balance 76 432 490 878 607	Balance estimates 73 053 172 918 762 73 971 934 Opening Change in Balance estimates 76 432 490 878 607 estimates 909 451 Change in estimates	Balance estimates 909 451 - 68 232 73 971 934 909 451 68 232 Opening Change in estimates 76 432 490 878 607 - 40 155 77 311 097 (6 207 320) 40 155	Balance estimates 4 909 451 - 68 232 - 73 971 934 909 451 68 232 4 967 615 Opening Balance estimates 6 232 4 967 615 Change in estimates 76 432 490 (6 207 320) - 2 828 002 878 607 - 40 155 - 77 311 097 (6 207 320) 40 155 2 828 002

The provision for landfill site for De Doorns was done for a 3.25 year period, the Worcester site for a period of 5 years. Touwsriver is a closure site and is expected to be closed in the following 5 year period. No expenses have been incurred to date and the only movement is the contribution for the year. An assessment was done by JPCE (Pty) Ltd (Specialist Waste Management Consultants), an independent expert.

The unwinding of the provision for landfill site for the current year was R 4 967 615 (2016: R 2 828 002) was included in the rehabilitation figure in the statement of financial performance as well as the Touwsriver closure cost of R 68 232 (2016: R 40 155).

21. Service charges

Sale of electricity Sale of water	360 838 844 62 288 484	335 440 746 62 645 296
Sewerage and sanitation charges Refuse removal Less revenue foregone	74 078 635 40 493 477 (41 119 536)	71 726 886 38 119 899 (40 038 826)
2007	496 579 904	467 894 001



Notes to the Annual Financial Statements

	2017	2016
22. Rental income		
Rental Income		
Infrastructure/Site rental	11 250 880	10 584 846
Rental of facilities and equipment	3 136 750	2 916 317
	14 387 630	13 501 163
23. Other income		
Administration fees: Credit control	1 629 412	884 841
Building clause	22 105	35 999
Building plans fees	959 612	1 033 470
Bulk service levies	85 157	2 425 984
Burial fees	868 985	873 136
Cleaning block drains	58 489	60 115
Clearance certificate Connection fees	108 614 2 118 425	118 155 1 809 734
Connection meters	279 535	20 500
Commission received	211 616	208 405
Entrance fees	498 028	360 136
Firefighting charges	1 029 068	1 236 061
Garden refuse special removals	60 064	185 989
Interest car loans and housing loans, sundry and township development	45 313	76 204
Land sales	16 848	6 193
Miscellaneous income	999 117	4 485 138
Network upgrading	2 089 842	1 926 257
Photocopies and printing	116 771	102 169
Recovery of expenditure	3 166	4 304
Rental street bins	- 200 402	177 032
Royalties	2 396 492 143 475	978 844 238 328
Services Sundry income	1 052 862	1 039 017
Swimming pool tickets	435 981	387 489
Tender documents	137 511	122 351
	15 366 488	18 795 851
24. Einanga ingama		
24. Finance income		
Interest revenue Bank	7 005 423	6 332 884
Interest earned - external investments	10 167 423	4 585 678
Interest earned - external investments Interest - outstanding receivables	4 251 078	3 839 635
The state of the s	21 423 924	14 758 197
	21 423 924	14 / 56 19/



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
25. Property rates		
Rates received		
Residential Commercial State Municipal Small holdings and farms Department levies Other Industrial Less revenue foregone	70 935 261 31 083 963 12 387 927 7 511 804 11 327 941 (1 103 589) 3 409 446 7 428 584 (23 795 810)	58 660 137 21 785 834 6 746 504 4 910 241 15 916 228 (5 169 472) 3 434 660 8 534 865 (10 123 367)
Property rates - penalties imposed and collection	119 185 527 1 385 656 120 571 183	104 695 630 1 001 455 105 697 085
Valuations		
Land Improvements	6 494 936 900 17 347 384 300	968 968 000 15 245 547 000
	23 842 321 200	16 214 515 000

The valuations for land and improvements include De Doorns, Rawsonville, Touwsriver, Worcester and rural areas.

Valuations on land and buildings are performed every four years. The last general valuation came into effect on 1 July 2016. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and subdivisions.

Rates are levied on an annual basis with the final date for payment being 30 September 2016. Interest at prime per annum and a collection fee is levied on rates outstanding two months after due date. Monthly levies are allowed on application. A differentiated rebate up to 100% is granted to owners under certain circumstances. The basic rates for the above mentioned areas were charged for land and improvements at 0.7360 c/R (2016:0.8520 c/R) and for industrial and commercial sites at 1.4720 c/R (2016: 1.7040 c/R).



Notes to the Annual Financial Statements

	2017	2016
26. Government grants and subsidies		
Operating grants		
Equitable share	88 524 000	81 661 000
Finance Management Grant	1 475 000	1 408 055
National Lottery: Sport Grant	99 011	-
Systems Improvement Grant	-	930 000
Housing Projects	13 125 244	19 766 916
Other grants and donations LGWSETA: Staff Development	1 291 000 368 995	1 000 000 479 020
Provincial Government	10 853 771	10 902 618
Frovincial Government		
0 . %	115 737 021	116 147 609
Capital grants Capital Grants	58 172 673	40 049 098
·	58 172 673	40 049 098
	173 909 694	156 196 707
Equitable Share In terms of the Constitution, this grant is used to subsidise the provise	sion of basic services to indigent communit	y members.
Balance unspent at beginning of the year	-	-
Current-year receipts	88 524 000	81 661 000
Conditions met- transferred to revenue	(88 524 000)	(81 661 000)
Financial Management Grant Balance unspent at beginning of year		_
Current-year receipts	1 475 000	1 408 055
Conditions met - transferred to revenue	(1 475 000)	(1 408 055)
		-
Systems Improvement Grant		
Balance unspent at beginning of year	-	-
Current-year receipts	-	930 000
Conditions met - transferred to revenue		(930 000)
	-	
Housing Projects		
Balance unspent at beginning of year	14 455 583	20 261 579
Current-year receipts	14 181 656	12 366 308
Conditions met - transferred to revenue	(13 125 244)	(19 766 916)
Net movement in receivable	(1 480 730)	1 594 612
	14 031 265	14 455 583

Conditions still to be met - remain liabilities (see note 17).

Notes to the Annual Financial Statements

	2017	2016
26. Government grants and subsidies (continued)		
Other Grants and Donations		
Balance unspent at beginning of year Current-year receipts Conditions met - transferred to revenue Net movement in receivable	1 291 000 (1 291 000)	1 000 000 (1 000 000)
	-	-
LGWSETA: Staff Development		
Balance unspent at beginning of year Current-year receipts Conditions met - transferred to revenue Net movement in receivable	525 075 (368 995) (156 080)	43 769 181 350 (479 020) 253 901
Conditions still to be met - remain liabilities (see note 17).		
Provincial Government		
Balance unspent at beginning of year Current-year receipts Conditions met - transferred to revenue Net movement in receivable	73 100 11 742 577 (10 952 782) 36 734	1 718 144 9 310 052 (10 902 618) (52 478)
	899 629	73 100
Conditions still to be met - remain liabilities (see note 17).		
Cape Winelands District Municipality		
Balance unspent at beginning of year Current-year receipts Conditions met - transferred to revenue	300 000	- - -
	300 000	
Capital Grants		
Balance unspent at beginning of year Current-year receipts Conditions met - transferred to revenue Net movement in receivable Unspent grant refunded to department	3 436 935 68 043 064 (58 172 673) (174 581)	1 904 051 41 769 982 (40 049 098) (188 000)
	13 132 745	3 436 935
Conditions still to be met - remain liabilities (see note 17).		

Refer to Appendix D for further detail regarding grants received.



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
27. Fines, penalties and forfeits		
Fines, penalties and forfeits		
Traffic Fines	74 749 142	68 218 017
Library material	74 142	65 662
Damaged meters	639 400	836 877
	75 462 684	69 120 556
28. Employee related costs		
Basic	151 599 929	140 458 397
Group life insurance	2 288 666	2 124 546
Bonus	10 998 335	10 383 507
Medical aid - company contributions	19 915 502	17 922 607
Unemployment Insurance Fund	1 400 799	1 306 240
Workmen's Compensation Act	1 262 318	1 191 897
Skills Development Levy	2 507 488	2 087 429
Travel and car allowances	6 554 304	6 207 097
Overtime payments	15 505 975	13 835 673
Acting allowances	2 161 660	1 806 492
Housing benefits and allowances	2 658 600	2 303 301
Protective clothing Allowances: Other	1 821 262 6 670 545	1 512 314 6 260 332
Retirement Fund	24 551 779	23 423 656
	249 897 162	230 823 488
Municipal Manager: G. Matthyse		
		766 091
Annual Remuneration Car Allowance		42 000
Performance Bonuses		42 000
Contributions to UIF, Medical and Pension Funds	_	892
Group life insurance	-	4 382
		813 365
Mr G. Matthyse resigned as Municipal Manager on 3 December 2015.		
Municipal Manager: D. McThomas		
Annual Remuneration	798 240	642 893
Car Allowance	55 417	47 500
Contributions to UIF, Medical and Pension Funds	26 977	20 325
Group life insurance	8 189	6 646
	888 823	717 364

Mr D. McThomas was appointed as acting Municipal Manager for the period 1 July 2016 till 30 November 2016. Mr D. McThomas was officially appointed as Municipal Manager on 1 December 2016.



Notes to the Annual Financial Statements

	2017	2016
28. Employee related costs (continued)		
Chief Financial Officer: D. McThomas		
Annual Remuneration Performance Bonuses	571 120	582 803
Car Allowance	269 413	167 511
Contributions to UIF, Medical and Pension Funds	39 583 17 572	47 500
Group life insurance	5 871	19 220 5 442
	903 559	822 476
Mr D. McThomas was the Chief Financial Officer for the period 1 July 2016 till 3 was appointed as the Municipal Manager.		
Acting Chief Financial Officer: R. Ontong		
Annual Remuneration	653 504	383 265
Car Allowance	175 326	82 701
Contributions to UIF, Medical and Pension Funds Group life insurance	85 173	39 659
Stody the insurance	7 792	3 632
	921 795	509 257
Chief Financial Officer: R.Ontong		
Annual Remuneration	137 495	
Car Allowance	16 903	_
Performance Bonuses	-	_
Contributions to UIF, Medical and Pension Funds	26 473	_
Group life insurance	2 194	-
	183 065	-
Mr R. Ontong was appointed as acting Chief Financial Officer for the period 1 Juppointed as Chief Financial Officer on 1 May 2017.	uly 2016 till 30 April 2017 and wa	s officially
The same and the s		
Acting Chief Financial Officer: B.Volschenk		
Annual Remuneration Car Allowance	55 815	-
Contributions to UIF, Medical and Pension Funds	17 533	-
Group life insurance	12 152	-
roup no modiano	741	_

Mrs B. Volschenk ws appointed as acting CFO for the period 7 December 2016 till 6 January 2017.



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
28. Employee related costs (continued)		
Technical Services: E. Delport		
Annual Remuneration Car Allowance	628 969 120 000	871 356 180 000
Contributions to UIF, Medical and Pension Funds Group life insurance	114 404 10 567	158 629 9 872
	873 940	1 219 857
Mr E.Delport resigned as Director Technical Services with his last working dappointed as acting Director Technical Services from 24 March 2017 untill 3	ay being 28 February 2017, Mr J. Ste 1 May 2017.	eyn was
Acting Technical Services Director: P.Hartzenberg	50.044	
Annual Remuneration Car Allowance	53 041 17 532	
Contributions to UIF, Medical and Pension Funds Group life insurance	12 152 759	
	83 484	
Mr P.Hartzenberg was appointed as acting Director Technical Services for the	he period 1 March 2017 till 23 March	2017.
Acting Technical Services Director: J.Steyn		
Annual Remuneration	593 803	
Car Allowance Contributions to UIF, Medical and Pension Funds	192 859 128 333	
Group life insurance	9 319	•
	924 314	
Mr J.Steyn was appointed as acting Director Technical Service for the period	d 24 March 2017 until 31 May 2017	
Fechnical Service Director: J.Steyn		
Annual Remuneration	91 355	
Performance Bonuses Contributions to UIF, Medical and Pension Funds Group life insurance	177 -	
	91 532	
Mr J.Steyn was appointed as acting Director Technical Service for the perior officially appointed as Director Technical Service on 1 June 2017.	d 24 March 2017 until 31 May 2017 a	and was
Strategic Service Director: R. Esau		
Annual Remuneration	730 000	527 382
Car Allowance Contributions to UIF, Medical and Pension Funds	140 000 168 271	69 628 102 823
Group life Insurance	12 264	
	1 050 535	699 83

Mr.R.Esau was released from his duties as Strategic Service Director for the period 1 February 2017 till 31 May 2017 to act as Implementation Manager at the Kannaland Municipality. For this period Mrs H.Potgieter was appointed as acting Director Strategic Services. Mr.R.Esau resumed his duties as Strategic Service Director from 1 June 2017.

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
28. Employee related costs (continued)		
Acting Strategic Services Director : H.Potgieter		
Annual Remuneration	219 252	
Car Allowance	46 579	
Contributions to UIF, Medical and Pension Funds Group life Insurance	39 215 3 036	
Oroup me madrance		
	308 082	
Mrs H.Potgieter was appointed as acting Strategic Services Director for the peri	iod 1 February 2017 till 31 May 20	017.
Acting Strategic Services Director: J. Marthinus		
Annual Remuneration	159 147	636 494
Acting Allowance	41 687	
Car Allowance	20 006	47 26
Contributions to UIF, Medical and Pension Funds Group life insurance	36 700 2 674	128 870
Group me insurance		9 286
	260 214	821 911
Community Service Director: J. Marthinus		
Annual Remuneration	795 733	330 093
Car Allowance	100 031	74 789
Cellphone Allowance	24 000	70.00
Contributions to UIF, Medical and Pension Funds Group life insurance	183 500 13 368	76 260 71 ₄
oroup me maurance	1 116 632	481 856
		401 030
Mr. J.Marthinus was appointed as acting Strategic Service Director for the perion. Mr.J.Marthinus fulfilled his duties as Community Service Director.	od 1 July 2016 till 31 August 2016	6, after which
Acting Community Service Director: S. Swartz		
Annual Remuneration	159 448	357 007
Car Allowance	30 940	87 566
Contributions to UIF, Medical and Pension Funds	16 182	45 32
Group life insurance	1 483	4 147

Mr S. Swartz was appointed as acting Community Service Director for the period 1 Jul 2016 till 31 August 2016.

Employee costs as percentage of total expenditure for 2017 is 26.75% (2016: 27%). The industry norm is between 30-35%. This figure excludes the remuneration of councillors, as disclosed in note 29 to the Financial Statements.

The remuneration of the employees is within the upper limits of the SALGA Bargaining Council determinations.



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
29. Remuneration of councillors		
Executive mayor	705 494	764 635
Deputy Executive Mayor	570 415	625 091
Chief whip	506 623	580 278
Speaker	571 796	605 110
Mayoral committee members	4 278 215	4 590 647
Councillors	7 559 168	7 462 101
Councillors pension contribution	1 280 347	570 901
Councillors medical aid contribution	143 102	110 505
	15 615 160	15 309 268

In-kind benefits

The Executive Mayor, Deputy Executive Mayor, Speaker, Chief Whip and Mayoral Committee Members are full-time. Each is provided with an office and secretarial support at the cost of the Council. The Executive Mayor has the use of Council owned vehicles for official duties.

Remuneration of Councillors:

The remuneration of the political office-bearers and councillors are within the upper limits as determined by the framework envisaged in section 219 of the Constitution.



Notes to the Annual Financial Statements

			2017	2016
29. Remuneration of councillors (continued)				
Executive Mayor	Salary	Allowances	Pension fund and Medical Aid	Total
A Steyn	575 265	130 229	106 624	812 118
Deputy Executive Mayor JD Levendal	491 794	78 620	86 405	656 819
Speaker				
M Sampson NP Mecuur	51 442 469 480	12 674 38 200	6 219 77 951	70 335 585 631
THE MOODE	520 922	50 874	84 170	655 966
Chief Whip				
R Farao Goedeman	49 442 366 252	12 954 77 976	3 708 94 358	66 104 538 586
Geografia	415 694	90 930	98 066	604 690
Mayco Members		·		
WM Blom AM Du Toit	48 335	15 097	2 880	66 312
S Goedeman	55 981 45 913	6 131 13 867	4 199 6 323	66 311 66 103
AE Jordaan	47 642	15 097	3 573	66 312
SJ Mei	56 668	6 555	2 880	66 103
WR Meiring EY Sheldon	58 065 53 242	3 684 5 989	4 355 6 873	66 104 66 104
JF van Zyl	51 215	14 889	0 0/3	66 104
R Farao	407 822	56 613	81 538	545 973
JP Kritzinger	434 872	29 893	81 000	545 765
SJ Mei WR Meiring	442 141 427 237	56 340 33 314	47 491 85 422	545 972 545 973
M Sampson	377 238	83 112	86 268	546 618
EY Sheldon	414 833	33 957	97 183	545 973
G Stalmeester JF Van Zyl	449 133 384 646	64 262 84 424	33 598 76 903	546 993 545 973
·	3 754 983	523 224	620 486	4 898 693
Councillors				
VK Apollis	24 750	2 839	1 780	29 369
R Blom JA Boshoff	21 651 21 651	7 717 7 717	-	29 368 29 368
MN Bushwana	20 631	7 510	-	28 141
L Dyabooi	24 750	2 839	1 780	29 369
TC Dyonta C Ismail	24 750 20 631	2 839	1 780	29 369
GF Jaftha	24 750	7 510 2 839	1 780	28 141 29 369
N Jali	20 212	7 717	1 439	29 368
SE James	20 212	7 717	1 439	29 368
PB Januarie BV Klein	21 651 20 212	7 717 7 717	1 420	29 368
BJ Kriegler	21 651	7 717	1 439 -	29 368 29 368
S Lakey	20 212	7 717	1 439	29 368
MN Lubisi	21 651	7 717	-	29 368
ES Manel P Marran	20 631 20 631	7 510 7 510	-	28 141 28 141
	20 001	7 510	-	20 141

Notes to the Annual Financial Statements

			2017	2016
29. Remuneration of councillors (continued)				
SB Mfutwana	18 771	7 717	2 880	29 368
BW Ntshingila	21 651	7 717	2 000	29 368
C Ntsomi	21 407	7 961		29 368
L Richards	29 168	7 717	_	36 885
J Schneider	21 651	7 717	_	29 368
PG Smith	21 651	7 717	_	29 368
G Stalmeester	19 191	7 510	1 439	28 140
NV Steto	21 651	7 717	1 433	29 368
P Tyira	20 631	7 510	_	28 141
•	20 631	7 510	-	28 141
TM Wehr	23 730	2 631	1 780	28 141
CF Wilskut			4 697	28 140
E van der Westhuizen	21 021	2 422	4 097	28 140
MN Bushwana	170 187	64 262	10 536	244 985
EN Isaacs	204 833	23 561	15 363	243 757
C Ismail	180 722	64 262	-	244 984
N Ismail	220 195	23 561	-	243 756
JR Jack	204 833	23 561	15 363	243 757
J Jafta	204 833	23 561	15 363	243 757
P Langata	204 833	23 561	15 363	243 757
ZM Mangi	204 833	23 561	15 363	243 757
T Maridi	204 833	23 561	15 363	243 757
P Maran	180 722	64 262	-	244 984
ESC Matjan	150 772	64 262	29 950	244 984
SM Mkhiwane	204 833	23 561	15 363	243 757
VI Mngcele	204 833	23 561	15 363	243 757
CM Mohobo	204 833	23 561	15 363	243 757
N Nel	260 598	23 561	19 545	303 704
A Pietersen	204 833	23 561	15 363	243 757
PC Ramokhabi	203 821	23 561	16 375	243 757
J Robinson	204 833	23 561	15 363	243 757
IL Tshabile	204 833	23 561	15 363	243 757
P Tyira	180 722	64 262	-	244 984
K Van Der Horst	204 833	23 561	15 363	243 757
E Van Der Westhuysen	193 475	31 007	20 503	244 985
W Vrolick	204 833	23 561	15 363	243 757
J Von Willingh	188 429	41 195	14 132	243 756
TM Wehr	180 722	64 262	14 152	244 984
NP Williams	204 833	23 561	15 363	243 757
MT Williams	184 491	23 561	35 704	243 757
CF Wilskut	209 740	23 769	11 476	244 985
NJ Wullschleger	204 833	23 769	15 363	243 757
	6 413 705	1 145 458	427 701	7 986 864



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
30. Debt impairment		
Receivables from exchange transactions Receivables from non-exchange transactions: Rates Receivables from non-exchange transactions: Traffic fines Other receivables from exchange transactions Long term receivables	24 570 229 4 408 612 45 695 105 348 402 597	19 278 411 4 379 066 51 271 895 723 525 588
	75 076 891	75 455 683

Provision on Receivables from exchange transactions and Receivables from non-exchange transactions: Rates Due to the adverse economic conditions, which have resulted in consumers struggling to pay their accounts, the allowance for impairment has increased to a total of R47 236 289 (Receivables from Exchange Transactions) and R13 163 303 (Rates). This is due to a drop in the overall payment rate from consumers.

Provision on Receivables from non-exchange transactions: Traffic fines:

During the current financial year the Municipality issued more traffic fines than it had budgeted. As a result of the low payment rate on these traffic fines the allowance for impairment increased to R63 520 349. Due to National regulations on the validity of traffic fines a material number of traffic fines were written off as irrecoverable.

For the impact of the above refer to note 45 unauthorised expenditure.

31. Depreciation, amortisation and impairment

Impairment 529 423	-
89 085 633 88 158	666
32. Bulk purchases	
Electricity 270 785 878 253 178 Water 3 590 278 2 277	
274 376 156 255 455	796
33. Finance costs	
External borrowings 27 803 683 24 301	464
34. Repairs and maintenance	
Repairs and maintenance per allocation to asset type	
Infrastructure 37 005 000 27 046 General Vehicles 4 334 320 4 016	
General Venicles 4 334 320 4 019 Plant & Equipment 3 480 467 6 048	
Furniture and other office equipment 1 588 274 1 400	
Other Buildings 17 919 690 10 412	
64 327 751 48 926	841
Repairs and maintenance per nature of expense	
Contracted services 49 007 180 28 698 Labour 9,867,000 14,664	
Material 9 607 000 14 661	
3 403 37 1 3 300	
64 327 751 <u>48 926</u>	841

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
35. Contracted services		
Security services Private contractors Other contracted services	391 849 9 766 184 854 796	411 511 8 280 499 707 620
	11 012 829	9 399 630
36. Grants and subsidies paid		
Other subsidies Grants in aid	310 000	279 600
37. Contributions to employee benefits		
Performance Bonus Post retirement medical aid benefit Long service awards Provisions for leave payments Provision for 13th cheque Add/less: acturial gain/(loss)	392 140 687 000 2 027 229 2 415 433 540 891 15 677 615	186 840 15 272 000 2 473 099 2 508 529 530 419 (3 887 725)
	21 740 308	17 083 162

The actuarial gain/(loss) for the post-retirement medical aid benefit and long service awards of R 15 677 615 (2016:

R 3 887 725) has been disclosed separately on the face of the statement of financial performance.



Notes to the Annual Financial Statements

	2017	2016
38. General expenses		
Advertising	966 058	722 020
Access to basic services	725 119	732 829 2 422 694
Auditors remuneration	3 230 060	3 434 050
Bank charges	1 505 081	1 262 911
Bursaries	483 534	279 112
CDW Programme	30 296	345 719
Chemicals	1 792 274	2 694 256
Cleaning	98 730	229 085
Commission paid	6 483 481	6 210 199
Communication	257 667	142 572
Conferences and seminars	85 670	91 290
Connections	-	1 288 489
Consulting and professional fees	3 356 775	4 742 466
Consumables	290 232	230 430
Digging of graves	702 132	572 627
Driver license expense	576 542	701 118
Electricity	1 616 531	1 454 615
Entertainment Flowers	1 397 803	1 168 100
Fuel and oil	6 087 5 710 312	6 904
Healthcare and hygiene services	236 444	5 388 033 272 125
Insurance	2 581 827	1 906 791
Interpreting services	95 161	82 525
Leases- rentals on operating lease	6 253 436	5 519 449
Levies	1 540 099	1 548 034
Loss of water and library materials	277 838	247 212
Materials and stores	973 676	709 309
Motor vehicle expenses	5 627 079	4 171 013
Other expenses	5 516 370	5 743 579
Postage and courier	933 693	886 953
Printing and stationery	1 527 605	1 709 063
Public participation	226 266	114 008
Refuse	779 071	805 473
Risk management system Royalties and license fees	110 888	276 032
Service level agreement	4 770 921 340 000	3 343 038 240 000
Servicing of summonses	824 348	1 009 580
Staff welfare	282 169	380 140
Subscriptions and membership fees	2 828 604	2 631 467
Subsistence and travel	1 257 766	1 050 511
Survey fees	41 680	39 610
Telephone and fax	4 197 586	4 652 131
Top structure expenses	22 309 940	16 661 769
Transfer returns	36 207	41 067
Traffic: Rental speed cameras	3 439 337	2 421 274
Training	2 536 974	1 864 451
Transport and freight	2 250	10 207
Valuation expense	418 723	1 952 633
Ward committee projects	268 376	450 000
Youth Development Programme	297 216	349 676
	99 845 934	94 486 619

Notes to the Annual Financial Statements

	2017	2016
39. Fair value adjustments		
Fair value adjustment on investment property	392 500	1 838 000
Water stock movement Other financial assets	76 6 26	(127 616)
Discounting of long term receivables: Movement for the year	207 75 4	
you,	267 754	184 455
	736 880	1 894 839
Discounting of long term receivables: Movement for the year		
Opening balance Closing balance	5 785 011	5 969 466
olooning balance	(5 517 257)	(5 785 011)
	267 754	184 455
40. Auditors' remuneration		
Fees	3 230 060	3 434 050
41. Cash generated from operations		
Surplus (deficit)	8 117 101	(40.704.040)
Adjustments for:	3 117 101	(10 704 816)
Depreciation, amortisation and impairment Loss on sale of assets and liabilities	89 085 633	88 158 666
Loss of water and library materials	1 900 002	1 746 774
Fair value adjustments	277 838	247 212
Operating lease straight lining	(736 880)	(1 894 839)
Finance income	(99 017) (550 102)	31 813
Finance costs	(376 438)	(289 126) (169 192)
Doubtful debt impairment Actuarial gain/loss	75 076 891	75 455 683
Movements in retirement benefit assets and liabilities	(15 677 615)	3 887 725
Rehabilitation	21 740 307	17 083 162
Other non-cash items	5 035 848	2 868 157
Changes in working capital:	590 902	1 067 244
Inventories	7 121 092	(730 221)
Other receivables from exchange transactions	2 117 044	(740 235)
Receivables from exchange transactions	(28 562 918)	(27 094 646)
Receivables from non-exchange transactions Other asset 2	(54 226 393)	(60 177 251)
Payables from exchange transactions	-	-
VAT receivable	26 175 790 (3.066 605)	(7 181 210)
Unspent conditional grants and receipts	(3 066 605) 8 623 366	1 440 725
Employee benefit obligation	(3 262 821)	(5 199 174) (2 404 826)
	139 303 025	75 401 625

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
42. Commitments		
Authorised capital expenditure		
Already contracted for but not provided for		
Infrastructure	21 588 165	41 647 586
Total capital commitments	21 588 165	41 647 586
This committed expenditure relates to infrastructure and will be final	nced through external loans, reserves and	grants.
This Expenditure will be financed from:		
External loans	4 288 911	24 173 279
Government grant Capital replacement reserve	10 927 255 6 371 999	17 047 813 426 4 94
	21 588 165	41 647 586
Operating leases - as lessee (expense)		
Minimum lease payments due	4.040.00	
within one yearin second to fifth year inclusivelater than five years	1 343 036 1 139 464 -	1 599 819 593 551 -
	2 482 500	2 193 370
Operating lease payments represent rentals payable by the municipal clauses for the lease expenses are 8%. There is however no escalat contracts. Payments made under operating leases are recognised in basis over the period of the lease. The straight lining of leases result (2016: R 28 960).	ion clause included in the Rentworks and Nather Statement of financial performance on	lashua a straight-line
Operating leases - as lessor (income)		
Minimum lease payments due		
- within one year- in second to fifth year inclusive	52 404 145 473	175 713 93 022
- later than five years	199 970	244 690
	397 847	513 425

Certain of the municipality's property are held to generate rental income. The escalation clauses for the lease income varies between 5% to 10%. Payments received under operating leases are recognised in the statement of financial performance on a straight-line basis over the period of the lease. The straight lining of leases resulted in decreased current year income of R22 420 (2016: Decrease R 60 773).



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
43. Contingencies		
Guarantees		
Guarantee Eskom (ABSA)	63 400	63 400
Guarantee South-Africa Post Office Limited (ABSA)	120 000	75 000
	183 400	138 400
Legal Matters		
Worcester Land Trust/BVM Case No.3168/ 6 - Contractual contribution claimed against the municipality	31 037 841	31 037 841
Worksmens Compensation Act- Current investigation about a dispute regarding an outstanding amount due by Council	1 646 110	1 646 110
Public - Liability Insurance claims based on quotations and could result in a lesser amount or more, It is the view of management that it is unlikely that these claims will be paid out but might realise due to past experience.	7 345 222	5 684 800
Ayanda Daniso- Claims for damages suffered due to defendant removing the plaintiffs name from the list of beneficiaries of low cost housing as well as the waiting list of people with housing needs.	-	100 000
Royal Mushrooms - Claim in respect of plantation.	255 042	400 000
Claims for damages - It is view of management that it is unlikely that these claims will be paid out but might realise due to past experience.	88 675	114 979
ASLA - Claim in respect of housing projects.	1 100 000	1 129 792
Global Force- Biztorm 51t/a	71 871	-
Kleinplasie Rental - Izak Joubert	831 968	-
	42 376 729	40 113 522

44. Related parties

No related party transactions or relationships existed for the year under review for councillors or senior management with decision making authority, other than those disclosed herein. Also refer to note 28 and 29 which discloses the remuneration of key management and councillors respectively.



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

2017

2016

44. Related parties (continued)

Awards and payments to persons with relatives in the service of Breede Valley Municipality

1.C P Jansen Taxi's - Colin Jansen (Brother of Reginald Jansen - Employee Number 3322)

No awards in excess of R2,000 were recorded for the year under review. However, the service provider has accumulated individual awards less than R2,000 amounting to R6,200.00

Reginald Jansen is a Plans Examiner - Planning & Development, Building Control at Breede Valley Municipality

2. Enkosi Construction - Tonie Winnaar (Spouse/Husband of Juliette Winnaar)
Awards to the amount of R50,730 were made to Enkosi Construction. Included in this amount is an award above R2,000 amounting to R26,500 and other awards less than R2,000 accumulating to R24,230
Juliette Winnaar is an EPWP worker- Sewerage at the Breede Valley Municipality

3. DJ X-Zito - Xolile Vas (Spouse/Husband of Nonthando Vas-Employee Number 11028)

Awards to the amount of R73,400 were made to DJ X-Zito. Included in the amount is the awards above R2,000 amounting to R38,300 and other individual awards less than R2,000 accumulating to R35,100

Nonthando Vas is an Typist/Clerk - Human Resources Department within the Strategic Support Services Directorate of the Breede Valley Municipality

- 4. Lee-Handro Enterprises Sheryl Manuel (Spouse/Wife of William Manuel-Employee Number 3431)
 Awards to the amount of R60,830.00 were made to Lee-Handro Enterprises. Included in the amount is the awards above R2,000 amounting to R49,400 and other individual awards less than R2,000 accumulating to R11,430
 William Manuel is a General worker Public Works, Buildings & Structure at the Breede Valley Municipality
- 5. NE Mayeki Taxi's Nombulelo Mayeki (Parent/Mother of G Simpiwe Mayeki-Employee Number 11042)
 No awards above R2,000 were recorded for the year. However, the supplier accumulated individual awards which are less than R2,000 totalling to R4,760.00
 Simpiwe Mayeki is the Manager-Human Settlements Community Services at the Breede Valley Municipality
- 6. T H Traders Trevor Human (Brother of Deon Human-Employee Number 3538) // (Spouse/Husband of Ashlin Human) Awards to the amount of R50,380 were made to TH Traders. Included in the amount is the awards above R2,000 amounting to R48,480 and other individual awards less than R2,000 accumulating to R1,900 Deon Human is a Storeman Public Works & Parks at the Breede Valley Municipality

Ashlin Human is an Accountant - Witzenberg Municipality

7. T.S Bushwana Taxis - Thamsanga Bushwana (Father of Letitia Bushwana)

No awards above R2,000 were recorded for the year. However, the supplier accumulated individual awards which are less than R2,000 totalling to R4,400.00

Letitia Bushwana is a Clerk at the credit control section within the Breede Valley Municipality

Awards and payments to persons with relatives in the service of other Municipalities

8. Fonk & Sons Transport Pty Ltd - Ndudumo Elliot Fonk (Father of N.P.Memani)

Awards to the amount of R8,500.00 were made to Fonk & Sons Transport

N.P.Memani is employed at Bitou Municipality

9. Kemanzi (Pty) Ltd - Hazel Du Toit (Wife of Jeremy Du Toit)

Awards to the amount of R875,749.01 were made to Kemanzi (Pty) Ltd in terms of the approved tender (BV515) which was awarded in July 2016.

Jeremy Du Toit is employed by the City of Cape Town as a Traffic Inspector

10. Vuyani Electrical Supplies cc - Julia Aghulas (mother of Marvin Aghulas)

Awards to the amount of R242 452.03 were made to Vuyani Electrical Supplies. Included in the amount is the awards above R2,000 amounting to R203,117.84 and individual awards less than R2,000 accumulating to R39,334.19 Marvin Aghulas is employed by the City of Cape Town as an Electrician

Awards and payments to persons with relatives in other State Departments

11.KN Klaas - Nonzwakazi Getrude Klaas (Sister of E.Y.Belu)

Awards to the amount of R13,250 were made to KN Klaas

E.Y. Belu a Principal in the Western Cape Education Department

12. MIW Ntsomi Taxis (Brother of Charles Ntsomi)



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

2017

2016

44. Related parties (continued)

No awards in excess of R2,000 were recorded for the year under review. However, the service provider has accumulated individual awards less than R2,000 amounting to R17,200.00 Charles Ntsomi is the Educator in the Western Cape Education Department

13. Conradie Incorporated - Andries Francois Conradie (Husband of Tara Conradie)

Awards to the amount of R43,567.50 were made to Conradie Incorporated. Included in the amount is the award of R427.50 which is less than R2,000

Tara Conradie is an employee in the Western Cape Education Department

14. Ikapa Reticulation and Flow - Randall Davids (Husband of Sophia Davids)

Awards to the amount of R676,886.98 were made to Ikapa Reticulation and Flow, in terms of the tender (BV426) that was awarded in October 2015.

Sophia Davids is an employee in the Western Cape Education Department

15. Powerrec (Pty) Ltd - Vuyokazi Machimana (daughter of Vuyokazi Skosana)

Awards to the amount of R436,703.46 were made to Powerrec (Pty) Ltd

Vuyokazi Skosana is employed as a nurse in the Gauteng Department of Health

16. M.M Du Toit (Spoues/Wife of W.J Du Toit)

No awards above R2,000 were recorded for the year. However, the supplier accumulated individual awards which are less than R2,000 totalling to R3,600

W.J Du Toit is an employee in the service of Transnet

17. SUCCIDO Enterprises (Pty) Ltd Iram Kram (Wife of Lesley Kram)

Awards amounting to R62,596.16 were made to SUCCIDO Enterprises (Pty) Ltd

Lesley Kram is an employee for Transnet

Total Payments - R 2 631 205.14

45. Unauthorised and fruitless and wasteful expenditure

Unauthorised expenditure

Unauthorised expenditure for the financial year ended 30 June 2016 incurred on the debt impairment for receivables from non-exchange transactions: traffic fines for the amount R 18 671 895 and debt impairment for receivables from exchange transactions for the amount R 7 369 827. For the detail on the debt impairment refer to note 30. The following votes are affected by the unauthorised expenditure: Council general, Financial services and Technical services.

The unauthorised expenditure for the prior year, 30 June 2016, amounting to R 26 041 723 was condoned by Council on 23 March 2017.

Unauthorised expenditure

Opening balance Unauthorized incurred in the year Less: Amounts condoned by council 23 March 2017,

26 041 723

106 000 26 041 723

(26 041 723)

(106 000)

- 26 041 723



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

Figures in Rand

45. Unauthorised and fruitless and wasteful expenditure (continued)

Fruitless and wasteful expenditure

No fruitless and wasteful expenditure was incurred during the financial year ended 30 June 2017.

46. Irregular expenditure

Irregular expenditure to the amount of R2 724 507 occurred during the financial year ended 30 June 2016.

The irregular expenditure for the prior year, 30 June 2016, amounting to R2 724 507 was condoned by Council on 23 March 2017.

Opening balance Add: Irregular Expenditure - current year Less: Amounts condoned by council 23 March 2017	2 724 507 62 500 (2 724 507) 62 500	91 800 2 724 507 (91 800) 2 724 507
Incident SCM tender BV 465 original contract amount exceeded Non compliance with SCM regulation 22(2): Inadequate reason for applying the urgency paragraph Non -compliance with SCM regulation 36(1) Non -compliance with SCM regulation 45	62 500 62 500	245 798 1 700 794 777 915
Analysis of expenditure awaiting condonation per age classification Current year	62 500	2 724 507
outtent you	62 500	2 724 507

47. Deviation from Supply Chain Management regulations

In terms of section 36 of the Municipal Supply Chain Management Regulations any deviation from the Supply Chain Management Policy needs to be approved/condoned by the Accounting Officer and noted by Council.

Paragraph 12(1)(d)(i) of Government gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same gazette states that the Accounting Officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them in the next council meeting and includes a note to the annual financial statements.

During the financial year under review goods/services totalling R28 937 916 were procured and the process followed in procuring those goods/services deviated from the provisions of paragraph 12(1)(d)(i) as stated above. The reasons for these deviations were documented and reported to the Accounting Officer that considered them and subsequently approved the deviation from the normal supply chain management regulations.

A detailed list of deviations is in Appendix J available and on the municipality's website.

48. Material Losses

Water distribution losses

Kilo liters supplied	12 993 400	13 633 813
Kilo liters sold	10 705 472	11 439 824
Kilo liters lost in distribution	2 287 928	2 193 989



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
48. Material Losses (continued)		
Electricity distribution losses Unit bought (Kwh) Units sold (Kwh) Units lost in distribution (Kwh)	317 011 404 297 326 394 19 685 011	321 148 641 302 649 685 18 498 956
Percentage loss in distribution Water distribution losses Electricity distribution losses	17,61% 6%	16,09% 5,76%

49. Change in estimate

Property, plant and equipment

Property, plant and equipment: A review of useful lives was done on assets. During the review, certain infrastructure, buildings, motor vehicles and other property plant and equipment with R nil book values and nil remaining lives were identified. The municipality's management considered how to account for the change in the estimated useful lives. The effect of a change in accounting estimate is required to be recognised prospectively by including it in surplus or deficit in the period of the change, if the change effects that period only; or the period of the change in future periods, if the change effects both. Management concluded that it should apply the change in estimate prospectively from the start of 2017 and therefore the depreciation charge was applied prospectively from 1 July 2016 over the remaining useful life of these assets.

Decrease/(Increase) in depreciation on building for the year	(116 954)	(109 752)	(8 328)
	(1 065 244)	(171 105)	231 542
Decrease/(Increase) in depreciation on other assets for the year Decrease/(Increase) in depreciation on infrastructure for the year	(566 517)	(91 205)	207 617
	(381 773)	29 852	32 253
Decrees ((legresses) in decrees intime an attended to the con-	2017	2018	2019
	R	R	R

The effect on the current year is to increase the carrying amount of property, plant and equipment by R1 065 244 and decrease the depreciation expense by R1 065 244.

50. Changes in accounting policy

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice on a basis consistent with the prior year.



Notes to the Annual Financial Statements

	2017	2016
51. Financial instruments disclosure		
Financial assets by category		
2017		
Cash and cash equivalents Receivables from exchange transactions Receivables from non-exchange transactions Other receivables from non-exchange transactions Long term receivables Short term investments	At amortised cost 92 578 150 81 239 254 666 357 6 753 707 6 954 921 90 000 000 278 192 389	Total 92 578 150 81 239 254 666 357 6 753 707 6 954 921 90 000 000 278 192 389
2016		
Cash and cash equivalents Receivables from exchange transactions Receivables from non-exchange transactions Other receivables from non-exchange transactions Long term receivables Short term investments	At amortised cost 87 422 999 77 246 565 2 788 635 6 546 340 7 248 517 80 000 000 261 253 056	Total 87 422 999 77 246 565 2 788 635 6 546 340 7 248 517 80 000 000 261 253 056
Statutory receivables Rates Fines	11 485 473 17 986 751 29 472 224	12 121 424 11 105 846 23 227 270
Financial liabilities by category		
2017		
Long term liabilities Consumer deposits Payables from exchange transactions Unspent Conditional grants	At amortised cost 240 918 059 3 680 515 93 643 837 28 363 641 366 606 052	Total 240 918 059 3 680 515 93 643 837 28 363 641 366 606 052



Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

	2017	2016
51. Financial instruments disclosure (continued)		
2016		
Long term liabilities Consumer deposits	At amortised cost 263 546 176	Total 263 546 176
Payables from exchange transactions Unspent Conditional grants	4 046 101 67 943 499 17 965 618	4 046 101 67 943 499 17 965 618
	353 501 394	353 501 394

52. Risk management

Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities. Prudent liquidity risk management implies maintaining sufficient cash and investments, the availability of funding for service delivery through effective budgeting and availability of credit facilities. The municipality manages its risks through effective and efficient budgeting and credit control. The liquidity risk is thus limited.

Cash flow forecasts are prepared and adequate utilised borrowing facilities are monitored.

The table below analyses the municipality's financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within twelve months equal their carrying balances as the impact of discounting is not significant.

At 30 June 2017 Payables from exchange transactions	Less than 1 year	2 years	Between 2 and 5 years	Over 5 years
Consumer deposits Long term liabilities Unspent conditional grants	93 643 837 3 680 515 17 199 996 28 363 641	-	35 152 347	179 138 657
	142 887 989	9 427 059	35 152 347	179 138 657
At 30 June 2016	Less than 1	Between 1 and E	Between 2 and	Over 5 years
Payables from exchange transactions Consumer deposits Long term liabilities Unspent conditional grants	year 67 943 497 4 046 101 22 628 117 17 965 618	2 years - - 17 199 996	5 years - - 31 538 607	- 192 179 456 -
	112 583 333	17 199 996	31 538 607	192 179 456

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

004-	
2017	204.0
	2016

52. Risk management (continued)

Credit risk

Credit risk is managed by debt collection department. The credit risks, rates and consumer receivables, are managed in terms

Credit risk consists mainly of cash deposits, cash equivalents and receivables. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Receivables comprise a widespread customer base. Management evaluated credit risk relating to receivables on an ongoing basis. If receivables are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the receivable, taking into account past experience with the client's payment rate. Sales to customers are settled in cash or using major credit cards. Credit guarantee insurance is purchased when deemed appropriate.

Financial assets exposed to credit risk at year end were as follows:

Financial instrument Receivables from exchange transactions Receivables from non-exchange transactions Other receivables from non-exchange transactions Long term receivables Short term investments Cash and cash equivalents	81 239 254 666 357 6 753 707 6 954 921 90 000 000 92 578 150	77 246 565 2 788 635 6 546 340 7 248 517 80 000 000 87 422 999
Market risk	278 192 389	261 253 056

Interest rate risk

Interest Rate Risk is defined as the risk that the fair value or future cash flows associated with a financial instrument will

A potential interest rate risk may arise from the short term deposits, cash and cash equivalents, consumer receivables, other

The short term deposits and cash and cash equivalents has limited exposure as the municipality interacts with well-established financial institutions of high credit standing. The investments are further of a short term nature.

Consumer receivables comprise of receivables dispersed over a large geographical area. The receivables are constantly analysed and evaluated for their financial condition. Receivables are disclosed net of the allowance for impairment. Where the accounts of the receivables become in arrears, they are collected through the levying of a penalty, the charging of interest at prime or the handing over for collection.

Long term receivables comprise mainly of the deferred consumers which shown at a fair value. The remaining long term receivables if required are charged interest at a fixed rate. The long term receivables are evaluated annually for impairment.

The municipality's has a low interest rate risk as a long-term borrowing are made on fixed interest rates.

As the municipality has no long term variable rate financial instruments no sensitivity analysis is required at year end.

The municipality is not exposed to price risk.

53. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.



Notes to the Annual Financial Statements

54. Events after the reporting date			
No non-adjusting events have occurred after the reporting dat	e.		
55. In-Kind donations and assistance			
The Municipality has not received any in-kind donations or ass	sistance in the form of assets	during the 2016/20	117 financial year
56. Additional disclosure in terms of Municipal Finance I			
Municipal bank accounts			
Bank statement balances ABSA Bank - Worcester Branch Cheque Account	30 June 2017 100 181 392	30 June 2016 90 411 040	30 June 2015 106 623 646
Cash book balances	30 June 2017 92 546 325	30 June 2016 87 391 174	30 June 2015 106 900 454
Membership fees: SALGA			
Current year subscription / fee Amount paid - current year		2 731 748 (2 731 748)	2 536 293 (2 536 293)
Audit fees			
Opening balance Current year subscription / fee Amount paid - current year		3 230 060 (3 230 060)	3 434 050 (3 434 050)
		-	-
PAYE and UIF			
Opening balance Current year subscription / fee Amount paid - current year Amount paid - previous years		2 614 087 33 794 356 (30 780 513) (2 614 086)	2 311 607 31 647 111 (29 033 024) (2 311 607)
		3 013 844	2 614 087
Pension and medical aid deductions			
Opening balance Current year subscription / fee Amount paid - current year Amount paid - previous years		(226 787) 71 309 067 (71 522 551) 226 786	(205 860) 66 340 081 (66 566 868) 205 860
		(213 485)	(226 787)
/AT			
VAT receivable		3 280 811	214 206
All VAT returns have been submitted by the due date throughout	ut the year.		
Councillors' arrear consumer accounts			
As at 30 June 2017 there were no Councillors with arrear consi	umer accounts outstanding for	or more than 90 day	'S.

2017

2016

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

2017

2016

56. Additional disclosure in terms of Municipal Finance Management Act (continued)

Supply chain management regulations

In terms of section 36 of the Municipal Supply Chain Management Regulations any deviation from the Supply Chain Management Policy needs to be approved/condoned by the Council. The expenses incurred as listed hereunder have been condoned.

A detailed list of deviations is in Appendix K available and on the municipality's website.



BREEDE VALLEY MUNICIPALITY Annual Financial Statements for the year ended 30 June 2017

APPENDIX A: EXTERNAL LOANS

			Date	Amount	Date	Transactions for the year to date:	to date:			Less:	Add:			100
	Mun Ref.	Fin Inst Ref.	Received	Received	Redeemable	Balance as at 6/30/2016	Received	Redeemed	Interest Paid	Interest Accrued Previous	Interest Accrued Currant	Balance as at 6/30/2017	Carrying Value	Short term Portion
EXTERNAL LOANS										8	144			
ANNUITY & STOCK LOANS						263,546,176.08	0.00	22,628,116.53	27,427,244.85	(6.312.367.43)	6 688 805 34	240 048 050 65	A COT CCT 170	
S sour out zs rod	o											000000000000000000000000000000000000000	44.700,007,100	17,188,886.43
DBSA: @10.55%	555		14/07/2005	24 736 250 25	000000000000000000000000000000000000000		į						1,556,393.17	
	557		14/11/2005	22,000,000,000	31/03/2014	0.00	0.00	00.00	00.00	0.00	00.00	00.00	10,049,405.30	00.0
) L		2007	24,000,000.00	01/02/20/16	00:00	0.00	0.00	00.00	0.00	00.00	00.00	13,136,182,36	000
	מ מ ט ט				31/03/2009	00:00	0.00	00.00	00.00	00:00	0.00	00 0	64 251 97	0000
	600	3		9,179,000.00	31/03/2014	00:00	00.00	00.00	00:00	0.00		00.0	2 345 520 08	00.0
	260	10647/102		3,000,000.00	31/03/2017	424,215.70	00 0	424,215.70	38,587.01	(12,691.61)		00.0	448 440 00	00.0
	561	10736/102	25/07/1997	7,000,000.00	31/03/2017	985,177.33	00.00	985,177.33	89,612.54	(29.474.35)		00.0	440,410,00	0.00
	562				30/06/2009	00'0	00.00	00:00	0.00			00:0	1,465,946.17	00.00
3) (2569	102124/1	21/08/2006	25,000,000.00	30/09/2016	1,946,536.22	00:00	1,946,536.22	84,808.72	(42.172.64)		00.0	2,320,407.40	0.00
INCATINE: @ 10.21%	2991		29/09/2006	90,000,000,00	30/09/2016	3,852,887.94	00 0	3,852,887.94	197,228.83	(98,075,53)		00.0	37 083 043 43	0.00
	2882		29/09/2006	5,000,000.00	30/09/2012	0.00	0.00	0.00	000			0 0	24.016,000,40	00.0
	5027	102831/1	31/03/2008	23,000,000.00	31/03/2018	5,550,794,45	00.0	2 707 076 50	244 248 82	04000		00:0	1,383,228.60	00.00
DBSA: @ 9.46%	5028	10283/2	31/03/2008	40,000,000,00	31/03/2018	11 193 842 59	000	5 330 246 89	20.02	(03,134,00	_	2,843,717,95	17,106,295.79	2,843,717.95
DBSA: @ 9.46%	5029		31/03/2008	2,000,000,00	31/03/2015	000	0000	5,339,210.66	935,878,40	(264,009.08)	138,08	5,854,625.71	31,794,336.72	5,854,625.71
DBSA: @6.75%	11097	103649/2	09/03/2010	21 000 000 00	31/03/2030	77 017 790 64	00.00	00.00	0.00	00.0	_	00.00	157,982.64	00.00
DBSA: @ 12.08%	11098	103649/1	09/03/2010	00 000 000 62	31/03/2030	25 122 040 20	00.00	752 715 55	1,135,931.98	(286,337.93)		16,252,360.25	18,441,537.09	814,410.72
DBSA: @ 11.326%	11099	10364973	16/07/2010	50.000,000,05	34/03/2020	20,133,340.23	0.00	752,715.85	3,014,416.23	(756,965.42)	734,295.68	24,381,224.43	26,682,465.67	845,143,16
	11100	103649/4	29/06/2017	50,000,000,00	31/03/2030	44,521,217.98	00.00	1,414,317.20	5,004,012.60	(1,257,164.54)	1,217,227.86	43,106,900.78	44,645,704.16	1,577,046,77
	11101	103649/5	20/06/2013	54,000,000.00	31/03/2030	45,096,492.18	0.00	1,412,883.42	5,147,112.58	(1,292,972 03)	1,252,462.92	43,683,608.76	47,023,343.42	1,577,969,46
	19975	61007344	20,05/2013	38,500,000.00	31/03/2030	47,826,281.80	00.00	1,423,547.50	5,764,757.40	(1,447,550.86)	1,404,464.57	46,402,734.30	39,790,168,65	1.602.436.51
	19976	61007374	20/05/2016	24,500,000,00	31/03/2036	38,500,000.00	00:00	482,810,11	3,787,038.49	(494,351.60)	1,083,459.71	38,017,189.89	23,068,133.70	640,859,76
	5	200	20,03,00	21,300,000.00	31/03/2020	21,500,000.00	0.00	1,124,302.52	1,983,540.25	(261,407.01)	549,855.78	20,375,697.48	16,843,440.13	1,443,786.39

APPENDIX A: EXTERNAL LOANS

		THE CONTRACTOR OF THE PROPERTY	
Department	Main Vote		Amount
Health(De/Doorns)T/River(Raws	1218	375.37	75 375
Operational Services Admin	1503	1266318.7	1 266 319 73
P.W. Stormwater Drains: Worce	1533	261775.45	261.212.73
P.W.: Street Lighting	1536	22140.64	25 140 84
P.W. Streets: Worcester	1539	1578950.1	1 578 950 10
BTO: Admin	2403	310721.9	340 224 90
Cemetery: New	3627	1447.54	1 447 54
C.B.Sport:Indoor Sport Centre	3906	551.45	10.11.1.1 10.11.1.1
C.B.: C.H.:Zweletemba	3909	230.37	230.37
C.B.:Other Buildings	3915	194.83	194 83
C.B.:Hex Valley People's Cent	3918	266.27	266 27
C.B.:C.H.:Touws River	3921	233.22	233.22
AVIANPARK COMMUNITY CENTRE	3990	8.65	8 65
Boland Park Sportground	5130	103373.59	103.373.59
R.F.: Parks (Other)	5151	217286.26	217 286 26
R.R. Removal: Worcester	6603	41734.77	41,734,77
R.R.: Dumping Site	9099	21549.32	21.549.32
Sew.:Disp.Works-Touwsrivier	6905	78047.14	78.047.14
Sew.: Disp. Works-Worcester	9069	11221050	11,221,049.63
Sew.: Disp. Works-Rawsonville	2069	162663.13	162.663.13
Sew.: Disp. Works-De Doorns	6908	120309.49	120,309.49
Sew. Networks: Worcester	6912	718658.66	718,658,66
Elec.: Network & Substation	8112	7865543.3	7,865,543.27
Network & Pumps: Worcester	8412	990256.7	990.256.70
W.M.: Fairy Glen D	8415	1255.17	1,255.17
Bulk Water De Doorns	8416	105696.44	105,696,44
W.M.: Steftynskloof Dam	8418	2265859.8	2,265,859.80
Res.: Vehicle distribution	8860	447184.87	447,184.87
			27,803,682.76
nterest Paid			27 427 244 85
Interest Accrued	2013/14		(6.312.367.43)
Interest Accrued	2014/15		6 688 805 34
			2000 00000

BREEDE VALLEY MUNICIPALITY Annual Financial Statements for the year ended 30 June 2017 APPENDIX B: FIXED ASSET RECONCILIATION

Classification of Assets

Cost/Revaluation 2017

Closing	Disposals Balance	30-06-2017	1000 300 th		(357,835) 270,140,580	(8,080,986) 2,477,658,759	36,631,059	(686,994) 125,997,543	7,056,610	21,018,000	
Restoration of	assets							909,451			
	Transfers				(1,086,018)	(428,759)		1,514,777			
Fair value	adjustment									392,500.00	007.000
Grap 12	Transfer			+		(859,468)					
	Additions				8,154,666.00	84,666,575.00		8,691,621.00	197,970.00		1000
Restated	opening balance	30/6/2016	244 642 706	241,342,100	263,429,767	2,402,361,397	36,631,059	115,568,689	6,858,640	20,625,500	111111111111111111111111111111111111111
Prior	period error										
Opening balance as	previously stated	30-06-2016	307 543 705	241,342,133	263,429,767	2,402,361,397	36,631,059	115,568,689	6,858,640	20,625,500	110000
				ONE)	BUILDINGS	INFRASTRUCTURE	HERITAGE ASSETS	OTHER ASSETS	INTANGIBLE ASSETS	INVESTMENT PROPERTY	

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2016
APPENDIX B: FIXED ASSET RECONCILIATION

Classification of Assets

Cost/Revaluation 2016

	Opening balance as	Prior period error	Restated		250	Fair value		Restoration of		Closing
	previously stated 30.6.2015		opening balance	Additions	Transfer	adjustment	Transfers		Disposals	Balance
										30.6.2016
LAND	245,979,610		245.979.610							
							(1,954,561.00)		(2,482,343)	241,542,706
BUILDINGS	255,253,933		255,253,933	9,069,761.41						
TOTAL CONTRACTOR							-		(893,928)	263,429,767
INTRAS ROCTORE	2,341,255,365		2,341,255,365	60,601,109.47	(666.325)		4 000 747			
OFFICE A FIGURE							1,000,1		(812,470)	2,402,361,397
HERITAGE ASSETS	36,631,059		36,631,059							
CHLCCO & GLIFFO									-	36,631,059
OTHER ASSETS	113,728,099	(3,496,891.19)	110,231,208	13 573 476 08						
STUCK OF THE STATE						,	(48,156)	(6,207,320)	(1,999,520)	115,568,689
IN MINGIBLE ASSETS	6,532,592		6,532,592	326.048.00						
Tanadaa Fisher Carrie										6,858,640
INVESTMENT PROPERTY	8,589,700		8,589,700			200000				
3						3,858,651.24	8,558,348.76	•	(392,200)	20,625,500
otal	3,007,970,359	(3,496,891)	3,004,473,468	83,570,395	(666 325)	2 000 004	000000000000000000000000000000000000000			

•)

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2017
APPENDIX B: FIXED ASSET RECONCILIATION

Accumulated Depreciation 2017
Classification of Assets

Closing Сагуілд Balance Value 30-06-2017 30-06-2017	. 239,675,837	172,192,548 035	(534) 967.125.986 1 510.532.773		534 67 113 000	0,100,000	3,094,081	21,018,000
Disposals Transfers		(209,357)	(8,080,986)		(404,435)			
Impaiment			529,423					529 423
Additions	2	5,480,057	65,313,692		17,263,199	499,263		88,556,211
Restated opening balance 30-06-2016		166,921,845	909,364,391	•	50,273,794	1,463,266	9	0 1,128,023,296
period error								
previously stated 30-06-2016		166,921,845	909,364,391		50,273,794	1,463,266		1,128,023,295
	LAND	BUILDINGS	INFRASTRUCTURE	HERITAGE ASSETS	OTHER ASSETS	INTANGIBLE ASSETS	INVESTMENT PROPERTY	Total

?

BREEDE VALLEY MUNICIPALITY Annual Financial Statements for the year ended 30 June 2016 APPENDIX B: FIXED ASSET RECONCILIATION Classification of Assets

Accumulated Depreciation 2016

Restated Additions
opening balance
•
162,430,773
040 200 040
010,000,000
1
31,106,234
387 075
1
1,043,233,451

RDEE	DE VALI	EY MUNICIPALITY					
			lumo (-	n a non-	
		il Statements for the year ended 30 TATISTICAL INFORMATION	June 2	2017			·= ===================================
APPEI	NDIA C . S	TATISTICAL INFORMATION					
					7 - 1 - 1 - 1 - 1 - 1 - 1		
(1)	Genei	al Statistics		2017	2016	2015	2014
. ,	(a)	Population.	±				
	(b)	Valuation					
		(i) Taxable					
		Land		6,494,921,900	968,968,000	1,042,161,000	1,061,169,000
		Improvements		17,348,304,300	15,547,314,000	14,756,937,000	14,662,367,000
		(ii) Non Taxable Land					
		Improvements					
		(iii) Date of Last General Valua	ation	7/1/2016	7/1/2012	7/1/2012	7/1/2012
	(c)	Number of properties					
	, ,	Residential		20,713	19,621	19,465	18,379
		Commercial		1,125	1,047	702	1,015
		Other		4,579	4,483	4,708	4,564
		Rural		1,903	2,209	2,222	2,219
	(d)	Assesment Rate: Cent in the Rand		0.7360 + 1.4720	0.8520 + 1.7040	0.8520 + 1.7040	0.7526 + 1.5052
	(e)	Number of Employees		879	902	825	000
		Employed (inclusive counsilors) Vacancies (Funded vacansies)		178	144	166	902
		vacancies (i unded vacansies)				100	137
(2)	Flectr	ical Statistics					
(- /	(a)	Number of users	±	27 653	20 830	24 366	24 333
	(a) (b)	Units bought	kwH	317 011 404	321 148 641	318 032 277	319 877 963
	(c)	Units sold	kwH	297 326 394	302 649 685	298 429 985	296 738 559
	(d)	Units lost in distribution	kwH	19,685,011	18,498,956	19,602,291	23,139,404
	(e)	Percentage of units lost in distribution		6.2096%	5.7602%	6.164%	7.234%
	(f)	Cost per unit bought R		1.119742	1.024017	0.917023	0.866741
	(g)	Loss in distribution R		22,042,128	18,943,248	17,975,754	20,055,870
	(h)	Cost per unit sold R		1.193876	1.086608	0.977258	0.934329
	(i)	Income per unit sold R		1.316579	1.208169	1.078843	1.017016
(3)	Water	Statistics					
(0)	(a)	Number of users	±	28,273	27.864	25,486	25,427
	(b)	Units supplied KI	_	12,993,400	13,633,813	15,150,339	11,740,512
	(c)	Units sold KI		10,705,472	11,439,824	12,294,092	10,621,976
	(d)	Units lost in distribution KI		2,287,928	2,193,989	2,856,247	1,118,536
	(e)	Percentage of units lost in distribution		17.6084%	16.0923%	18.8527%	9.5271%
	(f)	Cost per unit supplied R		5.674011	5.608079	6.631379	5.920327
	(g)	Loss in distribution R		12,981,730	12,304,064	18,940,856	6,622,099
	(h)	Cost per unit sold R Income per unit sold R		6.886637 6.484819	6.683625 6.814768	7.136594 6.260953	6.543760 6.086170
	(i)	income per unit solu R		0.404019	0.014700	0.200933	0.000170
(4)	Sundi	y Statistics					
(-1)	(a)	Area in km²		3,833	3,833	3,833	3,833
	(b)	Previous election			0,000	0,000	0,000
	(-)	Number of registered voters		70,002	70,002	70,002	70,002
		% poll					
	(c)	Building survey:					
		(i) Building plans					
		Number passed		562	674	1678	925
		Value passed (R '000)		R 424,564,000	475,154,000	471,862,000	478,160,000
	(d)	(ii) Inspections performed Housing	±	3,468	2,188	3,941	4,000
	(u)	(i) Number of dwelling units		2,682	2,696	2,703	3,044
		(ii) Number of dwelling drifts	±	102	111	13,515	3,044
		(iii) Number of people on waiting		26,000	25,000	24,615	23,194
		, , , , , , , , , , , , , , , , , , , ,	J				,.01
	(e)	Fire service stations		2	2	2	2

Annual Financial Statements for the year ended 30 June 2017	rear ended 30 June 2	2017		-1 			-		₽	Ī						
APPENDIX D. GRANTS AND SUBSIDIES RECEIVED	RECEIVED											·			*	
NAME OF GRANIS		Balance		Quarterly Receipts	eceipts			Quartely Exspenses	penses		Balance 30 June 2017	Grant	d subsidies	Reason for dealay/ withholding of funds	Comply with the grant conditions in terms of latest DORA	Reason for non_compliance
	Municipality Entity	2019 2010	Sept 16	Dec 16	March 17	June 17	Sept 16	Dec 16	March 17	June 17		Sept 16 Dec 16	16 March 17 June 17			i ş
Fourtable Share	National		36,885,000	29,508,000	22,131,000		27,663,750	25,204,750	19,057,250	16,598,250				. Not applicable	S ,	euo V
Shannial Management agant	National		1,475,000				392,297	300,875	191,280	590,548				Not applicable		e CON
3			323.000	581.000	387,000		150,935	912,720	129,550	362,79				. Not applicable	Yes	None
EPW: National	National		000 502 3	13 460 000	14.096.000	1.	1,458,612	12,519,189	9,663,020	9,244,179	11.1	• 1		- Not applicable	Yes	None
Mun. Infrastr. Grant (MIG)	National	•	000,826,6	200,000,00	000 000 1				2,450,656	881,028	668,316		('	Not applicable	Yes	Saving on project
Energy Efficiant LED	National		5.444.000	3,000,000	000,000,1		1,800,763	1,914,555	1,873,392	2,043,290	000	-+	· · · · · · · · · · · · · · · · · · ·	Not applicable	Yes	None Project not completed
Public Libraries - Operational Public Libraries - Capital	National	2,000,000		406,000	2,594,000		-			120,400	0,50,710,4	1		eldociloro tox		None
National Roads Agency	Provincial	•	1		152,000	1 •			152,000		•!•	+ 1	+			Project ongoing
CDW Grant Support 0809	Provincial	(50,484)	94,000				32,598	24,818	21,836	14,703	(50,439)		,		0	400
FMSG: Riks Monogement	Provincial				84,000	, 1	•	•		84,000	• •			- Not applicable		
MSG: Man Congrity ordal	Provinciai	*			120,000		,			120,000				Not applicable		NO PE
	Provincial				220,000		1		107,499	49,101	63,400	T,T	+	Not applicable	,	Project ongoing
FMSG: Internal Audit - OPE	Provincial	75,570	,		130,000			,	42.943	116,042	89,529	- 1		Not applicable	× × ×	Project ongoing Completed
FMSG: Internal Audit - CAP	Provincial	44,277	. 1		,		7		8.122	91,878			7.	Not applicable	Yes	None
fhusong Centre	Provincial				000,001			44 050		73.760	457 490			Not applicable		Project not completed
RSEP Projects - Operational RSEP Projects Capital	Provincial	73,100		4,000,000	5,030,000		156,784	58,532	704,147	3,243,706	6,084,910	131-1		Not applicable	Š Š	Project not completed
LG Graduate Intership Grant	Provincial				000'09	100				•	90,00					Project ongoing
Zwelethemba 242 erven	Provincial	67,434			+,+	700,534				•	767,968		;+	- Noi applicable		Project ongoing
De Dooms 1400 PLS	Provincial	7,318,577					1	1,837,829	•		5,480,748	•		do il do		Project ongoing
Avian park 438 Houses	Provincial	2,039,797					-				2,039,797		. 1	and deposite to the second	H	prioprio treiora
De Nova Town Development	Provinciai	520,197						153,022			367,175		.	aid planting		Colococ trains
SunnySide Orchard De doorns	Provincial				4,277,482	(4,277,482)			2,999,842	3,646,745				Not applicable	, de de	Project ongoing
unnyside Orchara capital	Provincial	(1,486,514)	3,441,540	3,025,084		2,203,742	1,955,026	3,025,084	3,944,756	2,209,526	(5,784)			Not applicable		Project ongoing
Avian Park 203 nouses				i pe		866,000					866,000			- Not applicable	Yes	Project ongoing
Title Deeds	Provincial				000 000	781 477			200,000	781,477				. Not applicable	Yes	Project completed
fouwsriver Capital	Provincial	•!			000,007						1,500,000		+.	. Not applicable	Yes	Project ongoing
PAWC Fire equipment	Provincial								10.000,000		. 0		1.1	Not applicable	Yes	None
Housing: Beltpress	Provincial	0		10,000,000					1		1.,			eldociloro ton	Yes	e co
Housing Consumer Education	Cape Wineland district Municipality	,				300,000					900,008					Project pagoling
	and the second	44 824									44,824			Not applicable		200

	APPENDIX D. GRANIS AND SUBSIDIES RECEIVED					1		-							-	
NAME OF GRANTS		Balance 1 July 2016		Quarterly Receipts	eceipts			Quartely Exspenses	spenses		Balance 30 June 2017	a a	Grants and subsidies delayed/ withheld	Reason for dealay/ withholding of funds	Com	Reason for non compliance
	Monicipality entity	1	Sept 16	Dec 16	March 17	June 17	Sept 16	Dec 16	March 17	June 17		Sept 16 De	Dec 16 March 17 Jun	June 17	DORA	=
1800 Zwelethemba Housing Project	Housing grants	1,449,005	-		T						1,449,005	-,	. 7	. Not applicable	o _N	Project ongoing
350 Houses Avian Park	Housing grants	(422,643)	•	•				1.0			(422,643)			Not applicable	Yes	None
339 Houses	Housing grants	24,464	+,,,,						-		24,464		·,·	Not applicable	o _N	Project ongoing
708 Avlanpark	Provincial	466.876	,		ı			•			466,876	. ,		Not applicable	Yes	Project ongoing
331 People Housing Proj. Zwelethemba	Provincial	2,524,407	-	. !							2,524,407		. +	- Nof applicable	Yes	Project ongoing
IGWSFIA	Other	(253,901)	111,692	79,814	163,835	169,735		368,750		245	(97,821)			Not applicable	Yes	Project ongoing
LGWSEIA - Learner ship	Other										• , • ,	1.1		Not applicable	Yes	Project ongoing
Work for Water Projects	Other	(137,802)	733,333	1,340,448	486,796	-	1,296,327	481,068	264,123	152,045	229.211			Not applicable	Yes	Project ongoing
Prime Mover Cache equipm	Other	1.0	7.	120,000	-					120,000				Not applicable	Yes	None
Nat Lottery DTF - Zwel sport	Private Donation	110,99	•							99,011		-,		Not applicable	Yes	None
	}	15,614,273	53,836,564	67,708,347	61,424,350	3,113,112	34,907,092	46,813,042	51,810,417	40,379,142	27,786,953					
SUMMARY		Balance 01/07/16	Sept 16	Dec 16	March 17	June 17	Sept 16	Dec 16	March 17	June 17	Balance 30/06/2017	-	·			
		15,614,273		186,082,373	-				173,909,693		27,786,953					
Register summary	Unutilised Balance - 01/07/2016	Debit Balance 01/07/2016	Receipted 01/07/2016 30/06/17	Other	Capital	Written - off	Conditions met Income statement Operating	Conditions met Income statement Capital	Refunded	To Other Debtors	Balance 31/06/2017	_				
	17,965,618	(2,351,344)	184,153,672		1,928,701	-	115,737,020	58,172,673	•	(576,687);	28,363,641	- 1			_	
		15,614,274		186,082,373				173,909,693			27,786,954				~ - 1	

The contract of the contract		WULZO Breede Valley - Reconculturation of a superscentification in an entire control of a superscentification of the superscentif	Linaiiciai Leiloi		2400	, [2015/16	3/16	
Company Comp	Description				2016	17					707	01.0	1
1,12,12,12,12,13,13,14,14,14,14,14,14,14,14,14,14,14,14,14,	dia	Original Budget	Budget Adjustments (i.to. MFMA s28)		Actual Outcome	Unauthorised				Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
11,1547 1,1549 1,1471 1,14,1519 4,220 1,12,144 1,12,	א נוסטאמוט	-	2	3	4	5	9	7	80	თ	10	11	12
1,127.1 1,284 1,41,11 1,42,59 1,42,50 1,42,5	Revenue - Standard						900	200					155.423
1,12,12,12,12,12,12,12,12,12,12,12,12,12	Governance and administration	166,427	7,684	÷	178,319		4,208						3,682
1,129 1,12	Executive and council	816			170.134		11,740	~ -					149,287
Transported by particularity of the state of th	Budget and reasury omce	11.379			7,035		(7,266)						2,454
cy as social conform 2.00 1.150 (7.24) 6.55 th 77.75 cy as social conform 2.00 2.00 (7.24) (2.24) 6.55 th 77.75 cy as social conform 2.00 2.00 (1.24) (1.24) (2.24) 2.00 th cy as social conform 2.00 3.00 (1.24) (1.24) 2.00 th 2.00 th cy as social conform 2.00 1.12 2.00 (1.25) 1.00 th 2.00 th cy as social conform 1.00 1.12 1.00 1.12 1.00 th 2.00 th 1.00 th cy as social conform 1.00 1.12 1.00 1.00 th 1.00 th </td <td>Community and public safety</td> <td>113.661</td> <td>32,351</td> <td></td> <td>110,845</td> <td></td> <td>(35,168)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>102,222</td>	Community and public safety	113.661	32,351		110,845		(35,168)						102,222
Option of the contraction of	Community and social services	9,826	2,100		7,580		(4,346)						11,333
app 57.00 ALON 10.00 10	Sport and recreation	2,958	(632)	_	1,051		(1,274)						(1,532)
1,322 4,323 4,324 4,327 1,427 1,427 1,528 1,444 1,528 1,444 1,528 1,444 1,528 1,444 1,528 1,424 1,422 1,528 1,444 1,422 1,528 1,424 1,422 1,528 1,424 1,422 1,528 1,422 1,42	Public safety	63,668	26,020		78,754		(10,934)						65,161
14322 (888) 1438 (4444 7772 110578, 100578 (1432) (1444 7772 110578 (1444 7772 11057	Housing	37,209			23,459		(18,614)						27,260
1,422 1,545 1,145 1,147 1,14	Health	1	I		ı		I						19 807
1,000 1,100 1,200 1,100 1,200 1,10	Economic and environmental services	14,322	989)		14,414		778	-					1.563
1,000 1,00	Planning and development	1,385			1,322		(63)				-		17.208
C C C C C C C C C C	Road transport	10,849	_	Ξ	8/4'1.1		(312,	_					1,037
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	Environmental protection	2,088			1,612		1,352						580,726
time symmetry 20,22,4 1,22,23 6,24,24 6,24,24 6,24,24 1,22,23 1,12,23	Trading services	620,350			524,566		(3,301,						361,886
wide management 69 37 (1) (1,2,5)	Electricity	392,274	1 60 2	,	30/,423		(4,502,			_	_	_	90,725
Part	Water	/9,00/	(1,325)	,	103 635		(10.728)						80,810
177 255 178	Waste water management	99,32			49,360		(387)						47,304
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Waste management	(20)		(78)	(65	_	13						(62)
Millione Standard 177,255 (20,488) 158,787 152,333 — (3,284) 97,894 95,294 — — A4,327 163 44,485 43,387 (1,128) 97,894	Other Total Revenue - Standard	914,683		196	928,198		(39,549)						858,116
High control Sampleting 177.256 (29,048) (54,787) (12,837) (11,838) 97.5% 95.5%			-										
mance and administration 177,255 (20,481) 158,951 1,08341 97,956 0.05.28 mance and administration 4,227 (26,431) 177,956 (26,432) 17,956 97,956 97,956 ve and council 4,227 (26,432) 1,172 97,956 73,956 74,756	Expenditure - Standard										-		154 227
44.327 168 44.465 43.37 (1,128) 95.78 10.28 <	Governance and administration	177,255	_		152,933		(3,834				1	ı	AA A31
one of the search of	Executive and council	44,327	168		43,367		(1,128			0 -			52,825
1891 1891	Budget and treasury office	68,044			189,031		792		_			1	57,070
Tight of points series 22,542 (905) 22,648 92,678 —	Corporate services	189 118			187.987		(15,275)				1		175,582
25.822 (2.802) 23.050 21.879 (1.77) 94.9% 84.6% - safety 46.465 6.728 53.233 41.831 (1.402) 78.6% 90.0% - safety 46.465 6.728 53.233 41.831 (1.402) 78.6% 90.0% - mic and environmental services 66.176 65.138 65.136 - 22.4 100.7% 96.4% - mic and environmental services 66.176 (1.04) 65.138 65.136 - 22.4 100.7% 96.4% - mic and environmental services 66.176 (1.04) 65.136 65.136 - 22.4 100.7% 96.4% - - minetal protection 47.599 (1.04) 46.556 46.963 36.40 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0%	Community and social sequipes	23.544			21,842		908)			-0			18,267
sidety 92,735 11,081 103,817 101,663 692% 110,0% 6 46,465 6,738 55,233 4,831 (1,402) 78.6% 90.0% 90.0% 90.0% 40 26 6,738 55,323 4,831 (1,402) 78.6% 90.0% 90.0% 90.0% 40 26 66,138 65,138 65,382 4,683 96.4%	Soort and recreation	25,852			21,879		(1,171,			,0		1	19,734
9 46,495 6,738 53,233 41,831 (11,402) 78 6% 90 0% 490 26 515 42,22 41,831 772 65,382 - 224 100.3% 95,9% - - arrisport 47,599 (1,044) 46,553 46,963 - 224 100.3% 95,9% - - - arrisport 47,599 (1,044) 46,555 46,963 - (182) 98,4% 92,8% -	Public safety	92,735			101,963	-	(1,853			9		1	102,969
mic and environmental services 68,176 515 472 (43) 91,0% bit of services 96,4% bit of services 96,4% bit of services 91,0% bit of services 96,4% bit of services 91,0% bit of se	Housing	46,495			41,831		(11,402			9			34,158
68,176 (3,038) 65,138 65,138 - 224 100.3% 95.9% - - 11,772 (663) 11,109 10,927 (182) 98.4% 92.9% - - 47,599 (1,044) 46,565 46,983 - (182) 98.4% 92.9% - - 477,519 35,228 513,177 513,020 - (157) 100.0% 84.9% - - 449,94 9,096 1,729 336,924 54,090 (157) 100.0% 100.5% - - 44,994 9,096 1,596 60,504 60,477 (2) 100.0% 10.5% - - 44,504 1,334 1,200 7,729 64,9% 58.4% - - - 44,504 1,334 1,200 7,747 1,000 1,000 1,159% - - - 44,504 1,334 1,200 7,747 1,159% 1,159%	Health	490			472		(43						C 6
47,599 (1,044) 46,555 46,953 (1,027) (182) 98,4% 92,2% 97% — 47,599 (1,044) 46,555 46,953 (2) (10,09% 98,7% — — 477,919 35,528 513,177 513,020 — (157) 10,00% 10,15% — — 44,994 9,086 54,091 54,090 (157) 10,00% 112,02% — — 53,121 8,537 61,659 61,579 (2) 10,00% 115,9% — — 44,609 15,889 60,504 60,579 60,477 (55) 99,9% 115,9% — — 1,334 (134) 1,200 77.78 — (14,22) 64,9% 10,07% — — 882 27,320 28,205 8,117 — (19,644) 97,9% 10,07% — — 1,340 1,032 28,203 89,9% 115,00% 10,00%	Economic and environmental services	68,176			65,362	1	224	_				1	100,86
47,599 (1044) 46,555 49,555 40,956<	Planning and development	11,772			10,927		(182			o			42.334
8 8 6 1 1 1 1 1 1 1 1 1	Road transport	47,599			40,96.							1	889'9
ervices 477,919 35,288 313,177 315,020 (197) 100.0% 105% 105% 105% 105% 105% 105% 105% 10	Environmental protection	908'8		٠	1,4/4		2) 131	_	•				477,602
335.195 1,729 350,923 350,924 (19) 100.0% 120.2% 10.0% 144,994 9,086 54,090 (2) 100.0% 120.2% 15.5% 15.6% 15	Trading services	477,919			33,020		(13)					1	311,008
Adjuster management 53,121 8,536 61,559 61,579 (80) 99,9% 115,9% 135,5%	Electricity	335,195			54,000	•	31)			9 40		1	48,526
water management 35,121 0,504 60,477 (56) 99.9% 135,5% - management 1,334 1,300 778 60,49% 58,4% - - Expenditure-Standard 99.3% 25,745 938,545 920,061 - - - - Application of the load 27,320 28,203 8,117 - (20,085) 28,6% 920,1% - - -	Water	44,884			R1 575		08)			-0		1	61,401
Titladegenent (1334 (134) 1,200 778 (422) 64,9% 58.4%	Waste water management	33,121			60,447		99)			9		1	56,668
Special Control of the Control of	Waste Hallagellelli	1 334			778	-	(422			۰			2,308
882 27.330 28.203 8,117 - (20,085) 28.8% 920.1%	Total Expenditure Standard	913,800	2		920,081							1	868,821
700	Sumlus//Deficit) for the year	882			8,11					%	-		(10,705)

Vote Description				2016/17	17					2015/16	5/16	
Rhousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	-	2	m	4	22	9	7	80	6	10	11	12
Bevenue by Vote	-											
Vote 1 - Council General	124	I	124	766		643	620.5%	620.5%				2,603
Vote 2 - Municipal Manager	8.000	3,613	11,613	4,493		(7,120)	38.7%	96.2%				1,324
Vote 3 - Strategic Support Services	(277)	09	(217)	(450)		(234)	207.9%	162.8%				(471)
Vote 4 - Financial Services	154.360	3.911	158,271	171,248		12,978	108.2%	110.9%				152,491
Vote 5 - Community Services	126.218	32.451	158,669	121,247		(37,423)	76.4%	96.1%				118,816
Vote 5 - Technical Services	626 257	13.030	639,288	630,894		(8,394)		100.7%				583,353
Example 7 - Vote7	ı	1	. '	I		ı		•				1
Example 8 - Vote8	ı	ı	1	I		1						1
Example 9 - MoteQ	1	ı	,	ı		ı						1
Sample 9 - Votes		-	,	ı		ı						1
Example 10 - Vote 10	1		1									1
Example 11 - Vote11	1	1	1	I								
Example 12 - Vote12	ı	1	ı	l		1						ı
Example 13 - Vote13	ı	ı	ı	I		1		•				1
Example 14 - Vote14	ı	1	ı	I		1	•	1				1
Example 15 - Vote15	1	1	1	I			•					ı
Total Revenue by Vote	914,683	53,065	967,747	928,198		(39,549)	95.9%	101.5%				858,116
Expenditure by Vote to be appropriated												
Apple 1 - Council General	30 128	(273)	29.854	29.850		(4)	100.00%	99.1%	ı		1	30,855
Vote 7 - Municipal Manager	7 661	(36)		6,336		(1,289)		82.7%	ı	1	ı	200'9
Vote 3 - Stratenic Support Services	55.276	(1.055)		51,901		(2,320)		93.9%	ı	ı	ı	47,295
Vote 4 - Financial Services	75,035	(16,107)		56,743		(2,185)	%6.3%	75.6%	I	I	ı	29,992
Vote 5 - Community Services	182,897	13,753		183,583		(13,068);	93.4%	100.4%	1	1	I	172,003
Vote 6 - Technical Services	562,803	29,462	592,266	591,668		(597)	%6.66	105.1%	1	1	1	552,668
Example 7 - Vote7	1	1	1	1		1		•	1	1	1	1
Example 8 - Vote8	ı	1	1	ı		ı		,	ı	1	1	ı
Example 9 - Vote9	ı	1	1	ı		1	1	1	ı	ı	_	1
Example 10 - Vote10	1	ı	1	ı		ı		,	ı	ı		1
Example 11 - Vote11	1	1	1	ı		1	•	•	I	I	1	1
Example 12 - Vote12	1	1	1	I		1		,	ı			1
Example 13 - Vote13	ı	ı	ı	ı		ı		,	ı	1		1
Example 14 - Vote14	ı	1	t	ı	_	1			1	1		1
Example 15 - Vote15	1	l	1	1		1		,		1	1	
Total Expenditure by Vote	913,800	25,745	939,545	920,081	ı	(19,464)	97.9%	100.7%		1	1	868,821
	4	050 50	200 90	9 447	17	(20 085)	28 8%	920 1%				(10 705)

Description		1		2016/17	17					201	2015/16	
Rthousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	-	2	က	4	S	9	7	8	6	10	11	12
Revenue By Source	242 202		- 200	077		0					les.	
Property rates - penalties & collection charges	885	115	1,000	1,386		386	138.6%	156.6%				103,383
Service charges - electricity revenue	385,044	1	385,044	377,949		(7.095)						353 171
Service charges - water revenue	54,159	ı	54,159	58,432		4,274	,	_				58,332
Service charges - sanitation revenue	58,398	ı	58,398	48,285		(10,113)						54,583
Service charges - refuse revenue	33,433	ı	33,433	36,743		3,309	109.9%	109.9%				35,221
Service charges - other	(25,784)	(4)	(25,788)	(17.874)		7,914	69.3%	69.3%				(26,449)
Rental of facilities and equipment	14,655	ı	14,655	14,462		(193)	98.7%	98.7%				13,500
Interest eamed - external investments	10,000	2,000	12,000	17,173		5,173	143.1%					10,919
Interest eamed - outstanding debtors	2,834	1,167	4,000	4,251		251	106.3%	150.0%				3,840
Dividends received	1	ı	I	1		ı						1
Fines	63,320	24,400	87,720	75,463		(12,257)	%0.98	119.2%				69,121
Licences and permits	2,987	1	2,987	3,176		189		106.3%				3,106
Agency services	6,942	ı	6,942	6,902		(40)						6,610
Transfers recognised - operational	134,048	4,452	138,500	115,737		(22,763)						116,148
Other revenue	8,539	100	8,639	8,405		(235)						14,019
Gains on disposal of PPE	1,060		1,060	351		(602)	33.1%	33.1%				1,382
Total Revenue (excluding capital transfers and contributions)	862.723	32 228	894 953	870 025		(70 027)	700 200	100 8%				720 919
		27142	200	270,010		(176,42)					The second	010,001
Expenditure By Type			I									
Employee related costs	270,803	(16,565)	254,238	249,882		(4,356)	98.3%	92.3%				230,802
Remuneration of councillors	16,168	(483)	15,684	15,615		(69)	%9.66	%9.96			i	15,309
Debt impairment	52,379	23,160	75,539	75,077		(462)	99.4%	143.3%				75,456
Depreciation & asset impairment	84,095	1	84,095	980'68		4,991	105.9%	105.9%			1	88,159
Finance charges	28,412		28,412	27,804		(809)					ı	24,301
Bulk purchases	275,693	530	276,224	274,376		(1,848)					ı	255,456
Other materials	55,423	169'6	65,120	65,100		(21)				71.0	1	49,647
Contractor and grante	738	COS	728	11,013		(130)					1	9,400
Other expenditure	119 616	8 500	128 116	100 568		(420)	42.0%	42.078			1	280
Loss on disposal of PPE	230		230	2.251		2 020	0.				1 1	110,003
Total Expenditure	913,800	25,745	939,545	920,081	,	(19,464)				1		868.821
	1				1							
Surplus/(Deficit)	(51,077)	6,485	(44,592)	(90,056)		(5,463)	112.3%	98.0%				(50,754)
Transfers recognised - capital	51,960	20,835	72,795	58,173		(14,622)	%6.62	112.0%				40,049
Contributions recognised - capital	3	1	i	1		1		•				1
Contributed assets		1		1								1
Surpius (Deficit) after capital transfers & contributions	882	27,320	28,203	8,117		(20,085)	28.8%	920.1%				(10.705).
Taxation	1	1	1	1		1		•				
Surplus/(Deficit) after taxation	882	27,320	28,203	8,117		(20,085)	28.8%	920.1%				(10,705)
Attributable to minorities	1	1	1	1		1		•				L
Surplus/(Deficit) attributable to municipality Share of sumbod (deficit) of associate	882	27,320	28,203	8,117		(20,085)	28.8%	920.1%				(10,705)
Suralus(Deficit) for the year	COX	27 320	28 203	8 117		1380 007	700 00	0000				1 : 07
TO DESCRIPTION OF THE POST		ACINE .						WALL LANGE				

R thousand		Vote Description		2016/17	17					2015/16	16	
	Original Budget	Total Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	as % of Final as % of Original Budget Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
		2	8	4	2	9	7	80	6	10	= ==	12
Capital expenditure - Vote												
Multi-year expenditure						(. ;		***	ı	
Example 1 - Vote1			1 1								-	
Example 2 - Vote3			1			1					i	
Example 4 - Vote4	_		I			ŀ	~~	1				
Example 5 - Vote5			I			I					1 1	
Example 6 - Vote6			1			1					. 1	
Example 7 - Vote7			1					1)			1	
Example 8 - Vote8			1			1					-	
Example 9 - Vote9			1 1									
Example 10 - Vote10			1			1					1	
Example 11 - Vote11			1			'					1	
Example 13 - Vote13			1			_		1			I	
Example 14 - Vote14			I			1					1 1	
Example 15 - Vote15	-		1			ı					1	'
Capital multi-year expenditure	1	I	1	I	ı	'	·			-		
Single-year expenditure	-		10	rc.			(5) 53%					1
Vote 1 - Council General	01	3 607	11	4 206		(6.833)		% 26%			ı	919
Vote 2 - Municipal Manager	5,735			4,227		(1,416)					1	3,911
Vote 3 - 50 ategic Support Services	802			722		(471)						1,080
Vote 5 - Community Services	10,202	4)		7,214		(8,439)		% 21%			1	8,554
Vote 6 - Technical Services	64,406	,		85,136		(20,492)	2) 81%				1	900
Example 7 - Vote7			1								1	
Example 8 - Vote8			1					-				
Example 9 - Vote9			1									
Example 10 - Vote10			1				. =				1	
Example 11 - Vote11			1			1	1	, ,			1	_
Example 12 - Vote12			1			1	-				1	
Example 13 - Vote13										-		
Example 14 - Vote14			1								-	
Example 15 - Vote15	88 478	50 688	139.166	101.511	1.1	(37,655)		73% 115%				83,570
Capital single-year expenditure	074,00	-				(325/10)		730/.			1	83.570

Vote Description	Budgeted Capit	al Expenditure t	WC025 Breede Valley - Reconciliation of Table A5 Budgeted Capital Expenditure by vote, standard classification and funding	lassification a	nd funding							
				2016/17	11					2015/16	16	
R thousand	Original Budget	Total Budget Adjustments (i.t.o. MFMA \$28)	Final adjustments budget	Actual	Unauthorised expenditure	Variance	Actual Outcome as % of Final as % of Original Budget Budget	as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	-	2	E	4	35	9			6	10	=	12
												16 6.47
Capital Expenditure - Standard Governance and administration	14,369	4,216	18,586	9,820	i	(8,765)		68%	1	1		195
Executive and council	14	330	344	316		(28)	92%	1%Ub			1	1,208
Budget and treasury office	805	391		725		(466)		65%			ı	15,244
Corporate services	13,553	3,495	17,048	11 167	1	(9,183)		75%	1	ı	1	11,765
Community and public safety	14,852	2,490		179	_	(4,881)	4%	%9			1	5,163
Community and social services	3,030	(411)		2.193		(363)		74%			1	4,059
Sport and recreation	2,307	3873		8,795		(3,934)	%69	1%66		_		2,499
Public safety	200	3,5	S	1		(2)		ŧ		1	ı	}
Housing House		ı	1	ı		1				1		18.844
Health Health Feonomic and environmental services	4,861	7,576	12,437	8/0'6	1	(3,359)	73%	187%	I		-	35
Planning and development	1	1		1		1 00	. 430/	1879/			ı	18,809
Road transport	4,861	7,576	12,437	8/0'6	_	(3,359)				1	I	
Environmental protection	ι	1		1 70		(16 1/8)	82%	132%	1	1	1	36,315
Trading services	54,395	33,398		71,646	ı	(10,140)					1	6,732
Electricity	3,857	4,994		0,420		(547)						19,788
Water	17,761	858	41	10,073		(11 757)					1	4,922
Waste water management	28,981	27,145	. 201,120	44,303		(3.414)						4,873
Waste management	3,797	400		3 1		1	•	•			1	
Other	88.478	50,688	139,166	101,711	1	(37,455)	73%	115%	1			83,570
Funded by:			200	35 782		(1,103)	%26	87%				32,457
National Government	35,885	20 835				(13,954)) 61%	146%				5,624
Provincial Government District Municipality	5					1	.1					
Other transfers and grapts	1	1	1	1		1 .			-		-	38 081
Culei transfers and grants Transfers recognised - capital	51,960	20,835	72,795	57,738		(15,057)		%111				
Public contributions & donations	ı			- 2007 30		(17 127)		127%				23,297
Borrowing	20,228	7 254	23 545			(5,272)						22,193
Internally generated funds	02,01			+		(37,455)) 73%	115%				83,570

Description				2016/17				2015/16
thousand	Original Budget	Budget Adjustments (i.t.o. \$28)	Final adjustments budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
	1			4		6	7	8
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts	****	040	664,107	649,298	(14,809)	97.8%	97.8%	599,221
Ratepayers and other	663,866	240		114,490	(23,520)			109,604
Government - operating	134,048	3,962	138,010		(1,343)			41,394
Government - capital	51,960	17,427	69,387	68,043		130.5%	1	14,469
Interest	12,834	3,167	16,000	20,874	4,874	130.370	102.7 70	14,400
Dividends	- '	-	-	-	_	Ī		
Payments					00.750	04.40/	91.5%	(664,536)
Suppliers and employees	(748,177)	(3,484)	(751,662)	(684,912)	66,750	91.1%		(24,471)
Finance charges	(28,233)	-	(28,233)	(28,180)	52			(24,471)
Transfers and Grants	(738)		(738)	(310)	428	42.0%	42.0%	(200)
NET CASH FROM/(USED) OPERATING ACTIVITIES	85,560	21,311	106,871	139,303	32,432	130.3%	162.8%	75,402
TOTAL ACTIVITIES								
CASH FLOWS FROM INVESTING ACTIVITIES						1		
Receipts				j	_			1,465
Proceeds on disposal of PPE	-		_	-	_			
Decrease (Increase) in non-current debtors	-		-	159	109	317.59	6 317.5%	1,458
Decrease (increase) other non-current receivables	50		50		(10,000			1
Decrease (increase) in non-current investments	-		_	(10,000)	(10,000	n) #DIVIC		(00)000
Payments					07.000	70.00	61 114.5%	(83,570
Capital assets	(88,478)	(50,688)	(139,166)	(101,313)	37,853	72.89	114.570	(00,570
NET CASH FROM/(USED) INVESTING ACTIVITIES	(88,428)	(50,688)	(139,116)	(111,154)	27,962	79.99	6 125.7%	(130,648
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts Short term loans	_		_		_		-	-
Borrowing long term/refinancing			-		_		- '	- 60,000
	250		250	(366)	(616	6) -146.29	% -146.2%	365
Increase (decrease) in consumer deposits	200						7	
Payments Repayment of borrowing	-21,923,602		(21,924)	(22,628)	(70	5) 103.2	% 103.29	(24,627
NET CASH FROM/(USED) FINANCING ACTIVITIES	(21,674	,	(21,674)	(22,994)	(1,32	0) 106.1	% 106.19	35,73
WASHINGTON OF THE CASH HELD	(04.540	/20 277	(53,918)	5,155		1		(19,50)
NET INCREASE/ (DECREASE) IN CASH HELD Cash/cash equivalents at the year begin:	(24,542 134,594			87,423				106,93



Order nr.	Amount	6 2017 FINANCIAL YEAR. Service Provider	Reason
			R THE MONTH: JULY 2016
		T - ·	
1141012 1141013		CSX Customer Services	Sole Supplier
1141400		Worcester Build IT Idexx Laboratories	Sole Supplier
1141212		Tony's Motor Spares	Sole Supplier Sole Supplier
1141408		Meycom	Sole Supplier
1141433		Knowlegde Base Sales	Sole Supplier
[6]	109,587.96		ovie suppliel
1141058	15,800.00	Olivier Kontrakteur	Emergency
1141141		Boland Ingenieurs	Emergency
1141363		Wynland Skip Hire	Emergency
1141430	9,712.80 83,066.06	Meyer Electric & Construction	Emergency
1141129	81,001.30		Strip & Quote
1141130 1141310	31,477.40		Strip & Quote
1141311		Audensberg Toyota Audensberg Toyota	Strip & Quote
[4]	183,251.76	Audensberg Toyota	Strip & Quote
17)			
1141167	112.860.00	Aqua Transport	Exceptional case whereby it is impractical to follow a normal procurement process
1140970			
1		AC Security	Exceptional case whereby it is impractical to follow a normal procurement process
1140971	70,680.00	AC Security	Exceptional case whereby it is impractical to follow a normal procurement process
1141366	147,995.94	First Technology	Exceptional case whereby it is impractical to follow a normal procurement process
1141384	3,397.20	X Link Communications	Exceptional case whereby it is impractical to follow a normal procurement process
1141481		Global Force Security Services	Exceptional case whereby it is impractical to follow a normal procurement process
[6]	958,603.00		
TAL [20]	1,334,508.78		
[20]		DEVIATIONS FOR	THE MONTH: AUG 2016
1142165	Amount	Service Provider	Reason
1141678	2,186.55 16,017.00	Aqua Africa cc	Sole Supplier
1141683		Ronre Electrical Enterprises	Sole Supplier
1141969		Elster Kent Metering	Sole Supplier
1142006		Orbit Motors Boland	Sole Supplier
1142007		Orbit Motors Boland	Sole Supplier
[6]	133,435.31	Orbit Motors Boland	Sole Supplier
			The second secon
1141594	99,498.49	JPCE	Emergency
1141599	3,189.72	Cum Laude Konstruksie	Emergency
1141728	2,023.50	Winterbach Broers	Emergency
1141729		Winterbach Broers	Emergency
1141845	3,990.00	Meyer Electrical & Construction	Emergency
1141846		Meyer Electrical & Construction	Emergency
1142023	338,580.00	Aqua Transport	Emergency
1142037	51,200.00	Wynland Skip Hire	Emergency
1142038	2,410.45	Autacs Signs	Emergency
1142165	2,186.53	Aqua Africa	Emergency
1142181	6,520.00	Giles Supertension Jointing	Emergency
[11]	521,517.39		
1141677	31 707 95	AAD Truck & Bus Worcester	Strip & Quata
1141775		HSM Amanzi Pump and Sewerage	Strip & Quote
1141939		HSM Amanzi Pump and Sewerage	Strip & Quote
[3]	139,296.59	Tom Amana 1 unip and Sewerage	Strip & Quote
	-	w	
1141987	15,000.00	T.H De Koker Municipality	Exceptional case whereby it is impractical to follow a normal procurement process
1141679	18,037.00	Masiqhame Trading 77cc	Exceptional case whereby it is impractical to follow a normal procurement process
1141517	2,157.45	Wilna Roux Attorneys	Exceptional case whereby it is impractical to follow a normal procurement process
1141546	36,086.39	Fidelity Cash Solutions	Exceptional case whereby it is impractical to follow a normal procurement process
1142183	26,031.48	Rentokil Initial PTY LTD	Exceptional case whereby it is impractical to follow a normal procurement process
1141550	34,827.00	Beirowplas Recycling cc	Exceptional case whereby it is impractical to follow a normal procurement process
1141618		Capital Security	
	*		Exceptional case whereby it is impractical to follow a normal procurement process
1142181	+	Giles Supertention Jointing cc	Exceptional case whereby it is impractical to follow a normal procurement process
1141686	7,866.00	Giles Supertention Jointing cc	Exceptional case whereby it is impractical to follow a normal procurement process
1141680	30,000.00	abulous Foods	Exceptional case whereby it is impractical to follow a normal procurement process



Order nr.	Amount	6 2017 FINANCIAL YEAR. Service Provider	Reason
1141671	27 402 50	Beirowplas Recycling	
			Exceptional case whereby it is impractical to follow a normal procurement proces
1141695	21,375.00	Applied Business Computing	Exceptional case whereby it is impractical to follow a normal procurement process
1141700	112,860.00	Aqua Transport	Exceptional case whereby it is impractical to follow a normal procurement proces
1141721	7,095.34	Windeed Systems	Exceptional case whereby it is impractical to follow a normal procurement proces
1141763	10,260.00	Porterville Grondwerke	Exceptional case whereby it is impractical to follow a normal procurement proces
1141773	6,297.00	T.H De Koker Municipality	Exceptional case whereby it is impractical to follow a normal procurement proces
1141940	3,534.00	Eart 2 Sky	Exceptional case whereby it is impractical to follow a normal procurement proces
1141963	7 072 07	Hippo Wassery	
			Exceptional case whereby it is impractical to follow a normal procurement proces
1141990	29,599.07	Greenline Aluminum	Exceptional case whereby it is impractical to follow a normal procurement proces
1142004	42,134.40	AC Security	Exceptional case whereby it is impractical to follow a normal procurement proces
1142005	70,680.00	AC Security	Exceptional case whereby it is impractical to follow a normal procurement proces
1142009	6,318.60	Capital Security	Exceptional case whereby it is impractical to follow a normal procurement proces
1142011	19,841.39	Capital Security	Exceptional case whereby it is impractical to follow a normal procurement proces
1142032	96,672.00	SMSPortal	Exceptional case whereby it is impractical to follow a normal procurement proces
1142036		De Vries De Wet & Kroukram	
			Exceptional case whereby it is impractical to follow a normal procurement proces
1142040	3,933.00	AC Security	Exceptional case whereby it is impractical to follow a normal procurement proces:
1142075	55,132.33	CAB Holdings	Exceptional case whereby it is impractical to follow a normal procurement process
1142077	20,793.05	Breerivier Kommunikasie	Exceptional case whereby it is impractical to follow a normal procurement process
1142142	28,500.00	Harmonious Pools	Exceptional case whereby it is impractical to follow a normal procurement process
1142178	24,788.16	Emerald Infrastruture Solution	Exceptional case whereby it is impractical to follow a normal procurement proces:
1142183		Rentokil Initial	Exceptional case whereby it is impractical to follow a normal procurement process
1142198			
		Wilna Roux Attorneys	Exceptional case whereby it is impractical to follow a normal procurement process
1142199	3,397.20	X-Link Communications	Exceptional case whereby it is impractical to follow a normal procurement process
[35]	36,086.39 1,126,299,97	Protea Coin	Exceptional case whereby it is impractical to follow a normal procurement process
	1,920,549.26		
[55]	1,020,043.20		
		DEVIATIONS FOR	R THE MONTH: SEP 2016
		-	
r nr. 1142520	Amount	Service Provider Bentley Systems	Reason Sole Supplier
1142525		Pragma Africa	Sole Supplier
1142528		Boland Hydraulis	Sole Supplier
1142529 1142546		Worcester Nissan Drager South Africa	Sole Supplier
1142617		Orbit Motors Boland	Sole Supplier Sole Supplier
1142639		Showtex Events Textiles	Sole Supplier
1142692		Battery Centre	Sole Supplier
1142734		Inspired Interfaces Limited	Sole Supplier
1143013		Raimondi Worcester	Sole Supplier
1143083		Anatech Instruments	Sole Supplier
1143119 1143127		Patch Industrial Supplies Industrial Screening Technology	Sole Supplier
1143128		Anatech Instruments	Sole Supplier Sole Supplier
[14]	365,412.47	, and con mondification	oue supplies
+			
1142709		DJ Philips Bouer	Emergency
1142301		Brandwacht Besproeing	Emergency
1142389 1142574		Olivier Kontrakteur WM Spilhaus Hexvallei	Emergency
1142916	3,956.41		Emergency Emergency
1142740		WM Spilhaus Hexvallei	Emergency
1142822		Beirowplas Recycling	Emergency
1143118		Winterbach Broers	Emergency
1143120	3,762.00	Winterbach Broers	Emergency
	253,662.74		
[9]			
[9] 1142693		Worcester Gearbox Centre	Strip & Quote
[9]	38,720.10 88,549.70 127,269.80		Strip & Quote Strip & Quote

Order nr.	Amount	6 2017 FINANCIAL YEAR. Service Provider	Reason
			Reason
1142401	26,400.00	Linemark	Exceptional case whereby it is impractical to follow a normal procurement process
1142427	581,535.46	Global Force Security Services	Exceptional case whereby it is impractical to follow a normal procurement process
1142459	34,042.68	Alpha Civil	Exceptional case whereby it is impractical to follow a normal procurement proces
1142670	36,293.04	Alpha Civil	Exceptional case whereby it is impractical to follow a normal procurement proces.
1142460	32.543.58	Alpha Civil	Exceptional case whereby it is impractical to follow a normal procurement process
1142462	101,118.00		Exceptional case whereby it is impractical to follow a normal procurement proces
Ť		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	
1142634	8,151.00	De Vries De Wet & Krouwkam	Exceptional case whereby it is impractical to follow a normal procurement proces
1142751	958,899.60	Bytes Systems Integration	Exceptional case whereby it is impractical to follow a normal procurement proces
1142764	11,052.77	Hippo Wassery	Exceptional case whereby it is impractical to follow a normal procurement proces
1142823	42,134.40	A C Security	Exceptional case whereby it is impractical to follow a normal procurement proces
1142824	70,680.00	A C Security	Exceptional case whereby it is impractical to follow a normal procurement proces
1142832	3.395.01	Autozone	Exceptional case whereby it is impractical to follow a normal procurement proces
1142895		Windeed Systems	Exceptional case whereby it is impractical to follow a normal procurement proces
-			
1142914		Cape Office Machines	Exceptional case whereby it is impractical to follow a normal procurement proces
1142480	1 <u>2</u> 3,710.09	Rentworks Africa (Pty) Ltd	Exceptional case whereby it is impractical to follow a normal procurement proces
11 4 2916	3,956.49	Kaap Agri Worcester	Exceptional case whereby it is impractical to follow a normal procurement process
1142922	35,820.65	<u>GS & T</u>	Exceptional case whereby it is impractical to follow a normal procurement proces
1142930	55,440.00	Wynland Skip Hire	Exceptional case whereby it is impractical to follow a normal procurement proces
1142937	5,681,857,04	ABB South Africa	Exceptional case whereby it is impractical to follow a normal procurement proces
1142962	4 041 30	Riding & Watt	Exceptional case whereby it is impractical to follow a normal procurement proces
1143096		Fulcrum Technologies	Exceptional case whereby it is impractical to follow a normal procurement proces
1143097	36,097.47	Giles Supertension Joining	Exceptional case whereby it is impractical to follow a normal procurement proces
1143111	20,976.00	De La Rosa Ingenieurs	Exceptional case whereby it is impractical to follow a normal procurement proces
1142587	4,200.00	Soda Ebrahim Cateters	Exceptional case whereby it is impractical to follow a normal procurement proces
1143114	7,000.00 7,911,801.68	Soda Ebrahim Cateters	Exceptional case whereby it is impractical to follow a normal procurement proces
Total [51]	8,658,146.69		
		DEVIATIONS FOR THE	MONTH: OCT 2016
			1
1143317	Amount 2,417.51	Service Provider Jaffe's Ford	Reason Sole Supplier
1143319 1143604		Worcester Nissan	Sole Supplier Sole Supplier
1143735		The Badge Co Civilsoft Systems	Sole Supplier
1143756		IMQS Software	Sole Supplier
[5]	31,419.11	V V V V V V V V V V V V V V V V V V V	4
		· · · · · · · · · · · · · · · · · · ·	
1143318	5 700 00	Winterbach Broers	Emergency
1143400		A C Security	Emergency
1143564		Winterbach Broers	Emergency
1143565		LA Building and Maintenace	Emergency
1143779	10,327.51	WM Spilhaus Hexvallei	Emergency
1143855		Thomweld Light Engineering	Emergency
1143979		WM Spilhaus Hexvallei	Emergency
1143980	4,650.00 59,783.73	Arcco Steel	Emergency
1143602		Noordboland Meganiese Dienste	Strip & Quote
1143602		Noordboland Meganiese Dienste	Strip & Quote
[3]	109,885.87	Accordance weganiese Dienste	_outp & Quote
1143601	6,600.00	Olivier Kontrakteur	Exceptional case whereby it is impractical to follow a normal procurement proces
1143247	5.700.00	Quantec Research	Exceptional case whereby it is impractical to follow a normal procurement proces
1143359		A C Security	Exceptional case whereby it is impractical to follow a normal procurement proces
1143421	3,397.20	X Link Communications	Exceptional case whereby it is impractical to follow a normal procurement process
1143448	26,681.28	Rentokil Initial	Exceptional case whereby it is impractical to follow a normal procurement proces
1140440			

Order nr.	Amount	Service Provider	Reason
1143537	36,096,30	Fidelty Cash Solutions	
+			Exceptional case whereby it is impractical to follow a normal procurement proce
1143581	57,330.00	Wynland Skip Hire	Exceptional case whereby it is impractical to follow a normal procurement proce
1143707	167,520.15	Datategra	Exceptional case whereby it is impractical to follow a normal procurement proce
1143895	3,500.00	Terrence Harker Argitekteur	Exceptional case whereby it is impractical to follow a normal procurement proce
1143943	9,018.50	Masiqhame Trading 77 cc	Exceptional case whereby it is impractical to follow a normal procurement proce
1143754	139,292.78	Global Force Security Services	Exceptional case whereby it is impractical to follow a normal procurement proce
1143361	581 535 46	Global Force Security Services	Exceptional case whereby it is impractical to follow a normal procurement proce
1143932		Vetties Maintenance and Cleaning Services	
			Exceptional case whereby it is impractical to follow a normal procurement proce
1143887 [15]	26,031.48 1,215,576.60	Rentokil Initial	Exceptional case whereby it is impractical to follow a normal procurement proce
Total	1,416,665.31		
[31]			-
[31]			· · · · · · · · · · · · · · · · · · ·
		DEVIATIONS FOR THE	MONTH: NOV 2016
			+ · · · · · · · · · · · · · · · · · ·
r nr. 1144139	Amount	Service Provider	Reason
1144396		AH Marais Seuns HSM Amanzi Pump and Sewerage Engineering	Sole Supplier Sole Supplier
1144397		HSM Amanzi Pump and Sewerage Engineering	
1144651	17,332.56	Industrial Screening Technology	Sole Supplier
1144819		Lexis Nexis	Sole Supplier
[5]	412,077.39		
			· · · · · · · · · · · · · · · · · · ·
1144087		De La Rosa Ingenieurs/Trailers en Staalwerke	Emergency
1144137		Winterbach Broers	Emergency
1144240 1144465		AH Marais Seuns Kipos Passengers Bus Service	Emergency
1144563		Alpha Civil	Emergency Emergency
1144563		Alpha Civil	Emergency
[6]	99,049.56		
1144527	25 472 76	JEC Spares	Otela & Ottala
1144527		Tricom Africa	Strip & Quote Strip & Quote
1144143		Strydom Armature Winders	Strip & Quote
[3]	169,564.98		· · · · · · · · · · · · · · · · · · ·
		5180° W	
1144135	580 420 54	Global Force Security Services	Executional ages whereby it is impropriated to follow a negative
			Exceptional case whereby it is impractical to follow a normal procurement process
1144136	11,115.00	A C Security	Exceptional case whereby it is impractical to follow a normal procurement process
1144294	416,377.77	Rentworks Africa	Exceptional case whereby it is impractical to follow a normal procurement process
1144395	7,845.00	Windeed Systems	Exceptional case whereby it is impractical to follow a normal procurement process
1144439	7,774.80	Muller Terblanchie & Byers	Exceptional case whereby it is impractical to follow a normal procurement process
1144440	34,805.34	Muller Terblanchie & Byers	Exceptional case whereby it is impractical to follow a normal procurement process
1144441	11,459.56	Hippo Wassery	Exceptional case whereby it is impractical to follow a normal procurement process
1144442	6,463.80	De Vries De Wet	Exceptional case whereby it is impractical to follow a normal procurement process
1144478	3,588.72	X Link Communication	Exceptional case whereby it is impractical to follow a normal procurement process
1144629	4,573.00	De Vries De Wet & Kroukam	Exceptional case whereby it is impractical to follow a normal procurement process
1144632	9,018.50	Masiqhame Trading	Exceptional case whereby it is impractical to follow a normal procurement process
1144654	26,031.48	Rentokil Initial	Exceptional case whereby it is impractical to follow a normal procurement process
1144655	2,200.00	JJ Beyerrs & Vennote	Exceptional case whereby it is impractical to follow a normal procurement process
1144664	42,134.40	A C Security	Exceptional case whereby it is impractical to follow a normal procurement process
1144665	70,680.00	A C Security	Exceptional case whereby it is impractical to follow a normal procurement process
1144671	7.872.40	AC Sercurity	Exceptional case whereby it is impractical to follow a normal procurement proces
1144832	36.086.39	Fidelity Cash Solutions	Exceptional case whereby it is impractical to follow a normal procurement proces
[17]	1,278,446.70	· · · · · · · · · · · · · · · · · · ·	and a mercental to long a lighter brock after the process

Order nr.	Amount	6 2017 FINANCIAL YEAR. Service Provider	Reason
		DEVIATIONS FOR THI	
DE	EVIATIONS FOR THE	MONTH: DECEMBER 2016	
Order nr.	Amount	Service Provider	Reason
1144988		Ken Pargiter Chipper Hire	Sole Supplier
1145351		Worcester Nissan	Sole Supplier
1145352		Barloworld Equipment	Sole Supplier
1145354		Transtech	Sole Supplier
1145733		Hydralift	Sole Supplier
[6]	8,361.90 36,159.24	MSA Africa (PTY) LTD	Sole Supplier
	, , , , , , , , , , , , , , , , ,		
1145692		Winterbach Broers	Emergency
1145693		Winterbach Broers	Emergency
1145694		Winterbach Broers	Emergency
1145683 1145639		Giles Supertension Joints cc Mr Plumber Worcester	Emergency
1144905		WM Spilhaus	Emergency Emergency
[6]	51,565.80		Energency -
4444040	20,000,00	-	
1144942 1145047		Giles Supertension Jointing Boland Hydraulis	Strip & Quote
[2]	74,359.35		Strip & Quote
1144850	264 525 20	Putor Systems Interesting of All	Consultant and the base of the
1144000	404,035.86	Bytes Systems Integration of Altron	Exceptional case whereby it is impractical to follow a normal procurement process
1144861	6,000.00	JKM Sounds	Exceptional case whereby it is impractical to follow a normal procurement process
1145085	19 727 84	Wilna Roux Attorneys	Exceptional case whereby it is impractical to follow a normal procurement process
		-	
1145086	75,078.50	Wilna Roux Attorneys	Exceptional case whereby it is impractical to follow a normal procurement process
1145170	21,265.00	Elton Shortles Prokureurs	Exceptional case whereby it is impractical to follow a normal procurement process
1145176	2.052.00	Bercor Trading	Exceptional case whereby it is impractical to follow a normal procurement process
1145000	_		
1145202	10,154.88	Hippo Wassery	Exceptional case whereby it is impractical to follow a normal procurement process
1145208	14,380.00	Conradie Incorportad	Exceptional case whereby it is impractical to follow a normal procurement process
1145211	3,588.72	X-Link Communication	Exceptional case whereby it is impractical to follow a normal procurement process
1145212	36.086.39	Fidelity Cash Solutions	Exceptional case whereby it is impractical to follow a normal procurement process
		· · · · · · · · · · · · · · · · · · ·	
1145215	13,400.00	Oriental Foods & Ice Cream	Exceptional case whereby it is impractical to follow a normal procurement process
1145383	42,134.40	AC Security	Exceptional case whereby it is impractical to follow a normal procurement process
1145421	70,680.00	AC Security	Exceptional case whereby it is impractical to follow a normal procurement process
1145477	87,248.76	HSM Amanzi Pump and Sewerage Engineering	Exceptional case whereby it is impractical to follow a normal procurement process
1145641			
1145641		Earth 2 Sky Geomatics	Exceptional case whereby it is impractical to follow a normal procurement process
1145085	19,272.84	Wilna Roux Attorneys	Exceptional case whereby it is impractical to follow a normal procurement process
1145664	74,000.00	Bercor Trading	Exceptional case whereby it is impractical to follow a normal procurement process
1145685	75,696.00	AC Security	Exceptional case whereby it is impractical to follow a normal procurement process
	132,213.95		
1145485	623,697,38	JVZ Construction JV	Exceptional case whereby it is impractical to follow a normal procurement process
1145083		Global Force Security Services	Exceptional case whereby it is impractical to follow a normal procurement process
1142480	123,710.09	Rentworks Africa (Pty) Ltd	Exceptional case whereby it is impractical to follow a normal procurement process
1145784		Cash Crusaders	Exceptional case whereby it is impractical to follow a normal procurement process
[22]	1,792,430.27		
Total	1,954,514.66		<u> </u>
[36]			
		DEVIATIONS FOR THE	MONTH: JAN 2017
nr.	Amount	Service Provider	Reason
1145947		Idexx Laboratories	Sole Supplier
[1]			
4445705	F0 000 :-		<u> </u>
1145785 1146113		Worcester Build It	Emergency
1145113		Tony's Motor Spares Brandwacht Besproeiing	Emergency
1145903		Brandwacht Besproeiing Winterbach Broers	Emergency
1145939		Winterbach Broers	Emergency Emergency
1146101		Boland Bearings & Agri Supplies	Emergency
1146102		Thomweld Light Engineering	Emergency
1146115	R 2,850.00	Tony's Motor Spares	Emergency
1146116	R 2,280.00	Tony's Motor Spares	Emergency
1146117		Orbit Boland Worcester	Emergency
1145834 1144905		Wm Sphilhaus hex Wm Sphilhaus hex	Emergency Emergency

Order nr.	Amount	6 2017 FINANCIAL YEAR. Service Provider	Reason
[13]	114,535.60		1.00001
1145869	R 64,073.79	Jec Spares	Strip & Quote
1145870	R 46,552.37	Noordboland Meganiese Dienste	Strip & Quote
1146131	R 41,656.87 152,283.03		Strip & Quote
[0]	102,263.03		
1145820	10,000.00	Olivier Kontrakteur	Exceptional case whereby it is impractical to follow a normal procurement proces:
1145859	R 16,993.98	ODS Consultants	Exceptional case whereby it is impractical to follow a normal procurement proces
1145860		ODS Consultants	Exceptional case whereby it is impractical to follow a normal procurement proces
1146034		Capital security	
1145866		· . ·	Exceptional case whereby it is impractical to follow a normal procurement proces
		X - Link Communications	Exceptional case whereby it is impractical to follow a normal procurement proces
1145867		Fidelity Cash Solutions	Exceptional case whereby it is impractical to follow a normal procurement proces
1145962		Hippo Wassery	Exceptional case whereby it is impractical to follow a normal procurement process
1145985	R 565,587.80	Global Force Security Services	Exceptional case whereby it is impractical to follow a normal procurement proces
1146037	R 9,018.50	Masighame Trading 77cc	Exceptional case whereby it is impractical to follow a normal procurement proces
1146130	R 3,420.00	Tony's Motor Spares	Exceptional case whereby it is impractical to follow a normal procurement proces
1146191	R 65,037.00 793,675.59	Alpha Civil	Exceptional case whereby it is impractical to follow a normal procurement process
TOTAL	1,094,774.02		
[28]	1,004,774.02		
		DEVIATIONS FO	R THE MONTH: FEB 2017
der nr.	A		
1146816	R 65,338.32 R 65,338.32	Service Provider Frank Vos Motors	Reason Sole Supplier
1146928 [1]	R 33,347.80 33,347.80	Geniprint	Strip & Quote above R30,000
1146628	R 2,197.95	Windeed Systems	Exceptional case whereby it is impractical to follow a normal procurement process
1146629	R 6,042.19	Windeed Systems	Exceptional case whereby it is impractical to follow a normal procurement process
1146630	R 3,280.04	Windeed Systems	Exceptional case whereby it is impractical to follow a normal procurement process
1146669	R 404,676.25	Global Force Security Services	Exceptional case whereby it is impractical to follow a normal procurement process
1146670	R 153,923.50	Global Force Security Services	Exceptional case whereby it is impractical to follow a normal procurement process
1146893	R 2,651.13	Windeed Systems	Exceptional case whereby it is impractical to follow a normal procurement proces
1146926	R 83,896.01	Capital Security	Exceptional case whereby it is impractical to follow a normal procurement proces
1146934	R 22,920.00	Hexvallei Sekuriteit	Exceptional case whereby it is impractical to follow a normal procurement process
1146937	R 4,954.05	AC Security	Exceptional case whereby it is impractical to follow a normal procurement process
1146865	R 27,827.67	Rentokil Initial	Exceptional case whereby it is impractical to follow a normal procurement process
1146973	R 36,086.39	Fidelity Cash Solutions	Exceptional case whereby it is impractical to follow a normal procurement process
1146974	R 3,588.72	X Link Communictions	Exceptional case whereby it is impractical to follow a normal procurement process
1147008	R 112,814.40		Exceptional case whereby it is impractical to follow a normal procurement process
1147240		Global Force Security	Exceptional case whereby it is impractical to follow a normal procurement process
1147241		Rentworks Africa	
1147316			Exceptional case whereby it is impractical to follow a normal procurement process
		Winterbach Broers	Exceptional case whereby it is impractical to follow a normal procurement process
1146935		AC Security	Exceptional case whereby it is impractical to follow a normal procurement process
1146826 [18]	R 9,883.94 995,273.17	Hippo Wassery	Exceptional case whereby it is impractical to follow a normal procurement process
tal	1,093,959.29		
[20]		DEVIATIONS FOR	THE MONTH: MARCH 2017
der nr.	Amount		
1147482		Service Provider Maxal Projects	Reason Sole Supplier
1147782	R 13,003.95	Anatech Instruments	Sole Supplier
1147783 1147836		Idexx Laboratories SABS Commercial	Sole Supplier Sole Supplier
1147944		M & N Bakwerke	Sole Supplier

Order nr.	IONS FOR THE 2010 Amount	Service Provider	
1147945		Orbit Boland Worcester	Reason Sole Supplier
1147946	R 117,670.80	HSM Amanzi Pump and Sewerage Engineers	Sole Supplier
[7]	R 199,261.56		
1147371		Orbit Boland Worcester	Emergency
1147509 1148901		Fidelity Cash Solutions	Emergency
1144666		Quents Pharmacy De La Rosa Trailers	Emergency Emergency
[4]	52,231.89		
[4]			··
1147835	R 31,471.35	Jec Spares	Strip & Quote above R30,000
1147508	R 3,588.72	X Link Communications	Exceptional case whereby it is impractical to follow a normal procurement process
1147509	R 36.086.39	Fidelity Cash Solutions	Exceptional case whereby it is impractical to follow a normal procurement process
1147551	R 2,223.00	Tony's Truck Centre	Exceptional case whereby it is impractical to follow a normal procurement process
1147659	R 558,599.75	Global Force Security	Exceptional case whereby it is impractical to follow a normal procurement process
1147686	D 27 402 50	Poissourales Describes	
1147000	K 27,402.50	Beirowplas Recycling	Exceptional case whereby it is impractical to follow a normal procurement process
1147697	R 55,612.40 I	Business Engineering	Exceptional case whereby it is impractical to follow a normal procurement process
1147796	R 61,047.00	Capital Security	Exceptional case whereby it is impractical to follow a normal procurement process
1147834	R 8,495.28	Fairbridges Wertheim Becker	Exceptional case whereby it is impractical to follow a normal procurement process
1147837	R 29,241.00	Beirowplas Recycling	Exceptional case whereby it is impractical to follow a normal procurement proces
1147871	R 8 988 3311	Hippo Wassery	
-	1, 0,000.00	inppo vvassery	Exceptional case whereby it is impractical to follow a normal procurement proces
[11]	R 5,891.29 F	RS Supplies	Exceptional case whereby it is impractical to follow a normal procurement process
a)	R 1,080,140.46		
[23]		DEVIATIONS FOR THE	MONTH, ADDIT 2047
		DEVIATIONS FOR THE	MONTH: APRIL 2017
der nr.	Amount	Service Provider	Reason
1148309 1148748		DI Techology Solutions Audensberg Toyota	Sole Supplier
1148797		Orbit Boland Worcester	Sole Supplier Sole Supplier
[3]	R 35,294.76		
1148796	R 4.503.00 T	Tony's Motor Spares	Emergency
[1]		- Thoras opares	Emergency
1149068	R 61,257.00 H		Clifia & Outsla
[1]		iyareneo_	Strip & Quote
1148333	R 49,981.01 C	Capital Security	Exceptional case whereby it is impractical to follow a normal procurement process
1148334	D 167 702 02 6	Positol County	
1140334	R 167,792.02	apital Security	Exceptional case whereby it is impractical to follow a normal procurement process
1148336	R 3,588.72 X	CLink Communications	Exceptional case whereby it is impractical to follow a normal procurement process
1148337	R 36.086.39 F	idelity Cash Solutions	Exceptional case whereby it is impractical to follow a normal procurement process
4440755	,		
1148755	R 9,566.16, G	Slobal Forces Security	Exceptional case whereby it is impractical to follow a normal procurement process
1148800	R 11,400.00 A	C Security	Exceptional case whereby it is impractical to follow a normal procurement process
1148850	R 6,090.08, V		
1140000	1, 0,090,00 1	villdeed	Exceptional case whereby it is impractical to follow a normal procurement process
1148949	R 63,270.00 B		Exceptional case whereby it is impractical to follow a normal procurement process
11489 <u>49</u> 1147791		Bercor Trading cc	
1147791	R 224.92 C	Bercor Trading cc	Exceptional case whereby it is impractical to follow a normal procurement process
	R 224.92 C	Bercor Trading cc	Exceptional case whereby it is impractical to follow a normal procurement process
1147791	R 224.92 C	dercor Trading cc CC Auto Supplies BK T/A Midas ony's Truck Centre	Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process
1147791 1148513 1148642	R 224.92 C R 2,644.80 T R 10,079.92 H	Percor Trading cc CC Auto Supplies BK T/A Midas ony's Truck Centre lippo Wassery	Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process
1147791	R 224.92 C R 2,644.80 T R 10,079.92 H	Percor Trading cc CC Auto Supplies BK T/A Midas ony's Truck Centre lippo Wassery	Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process
1147791 1148513 1148642 1148843 [12]	R 224.92 C R 2.644.80 T R 10.079.921H R 27.402.51 B 388,126.53	Percor Trading cc CC Auto Supplies BK T/A Midas ony's Truck Centre lippo Wassery	Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process
1147791 1148513 1148642 1148843 [12]	R 224.92 C R 2,644.80 T R 10.079.92 H R 27,402.51 B	Percor Trading cc CC Auto Supplies BK T/A Midas ony's Truck Centre lippo Wassery	Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process
1147791 1148513 1148642 1148843 [12]	R 224.92 C R 2.644.80 T R 10.079.921H R 27.402.51 B 388,126.53	Bercor Trading cc CC Auto Supplies BK T/A Midas ony's Truck Centre lippo Wassery seirowplas Recycling	Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process
1147791 1148513 1148642 1148843 [12]	R 224.92 C R 2,644.80 T R 10,079.92 H R 27,402.51 B 388,126.53 489,181.29	Percor Trading cc CC Auto Supplies BK T/A Midas ony's Truck Centre lippo Wassery	Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process
1147791 1148513 1148642 1148843 [12] al [17]	R 224.92 C R 2.644.80 T R 10.079.92 H R 27.402.51 B 388,126.53 489,181.29	Percor Trading cc C Auto Supplies BK T/A Midas ony's Truck Centre lippo Wassery eirowplas Recycling DEVIATIONS FOR THE Service Provider	Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process MONTH: MAY 2017 Reason
1147791 1148513 1148642 1148843 [12]	R 224.92 C R 2,644.80 T R 10,079.92 H R 27,402.51 B 388,126.53 489,181.29 Amount R 3,522.37 W	Dercor Trading cc CC Auto Supplies BK T/A Midas Ony's Truck Centre Ilippo Wassery DEVIATIONS FOR THE Service Provider	Reason Sole Supplier
1147791 1148513 1148642 1148843 [12] at [17] er nr. 1149451 1149228 1149404	R 224.92 C R 2,644.80 T R 10,079.92 H R 27,402.51 B 388,126.53 489,181.29 Amount R 3,522.37 W R 31,247.40 M	Deviations for the Service Provider Vorcester Nissan leycom Service	Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process MONTH: MAY 2017 Reason
1147791 1148513 1148642 1148843 [12] al [17] er nr. 1149451 1149228	R 224.92 C R 2.644.80 T R 10.079.92 H R 27.402.51 388,126.53 489,181.29 Amount R 3.522.37 W R 31,247.40 M R 18,525.00 K R 27,542.08 A	DEVIATIONS FOR THE Service Provider Vorcester Nissen leycom Service DEVIATIONS FOR THE Service Provider Norcester Nissen leycom Service nowlegde Base Sales AD Truck & Bus	Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process Exceptional case whereby it is impractical to follow a normal procurement process MONTH: MAY 2017 Reason Sole Supplier Sole Supplier



PRIDIX II DEVIATI	ONS FOR THE 2016 2017 FINANCIAL YEAR.	017
Order nr.	Amount Service Provider	Reason
1149624	R 22,476.61 HSM Amanzi Pump Sewerage	Sole Supplier
1149724	R 18,004.90 Anatech Instruments	Sole Supplier
[8]	R 155,073.76	Solo Cuppino.
1149068	R 61,257.00 Hydrenco	Chia 9 Quata
1149315	R 198,996.12 HSM Amanzi Pump Sewerage	Strip & Quote Strip & Quote
1149316	R 199,124.94 HSM Amanzi Pump Sewerage	Strip & Quote
1149337	R 70,161.30 Maxal Projects	Strip & Quote
1149451	R 3,522.37 Worcester Nissan	Strip & Quote
1149580	R 30,448.07 Jec Spares	Strip & Quote
1149612	R 40,126.24 Jec Spares	Strip & Quote
[7]	R 603,636.04	
1149245	D 20 241 00 Paisourales Paradina	Temperature and the second sec
1149462	R 29,241.00 Beirowplas Recycling R 44,859.00 Saayman Springworks	Emergency Emergency
1149620	R 2,223.00 Tony's Truck Centre	Emergency
1149625	R 3,055.20 Hyper Doors	Emergency
[4]	R 79,378.20	,
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	7.05.400.00.00.00.00.00	
1149063	R 85,492.99 Capital Security	Exceptional case whereby it is impractical to follow a normal procurement process
1149069	R 53,534.40 AC Security	Exceptional case whereby it is impractical to follow a normal procurement process
1143003	R 35,554.40 AC Security	exceptional case whereby it is impractical to follow a normal procurement process
1149092	R 57,739.16 Global Force Security	Exceptional case whereby it is impractical to follow a normal procurement process
		2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
1149309	R 27,208.13 Kai Ma Services	Exceptional case whereby it is impractical to follow a normal procurement process
1149388	R 12,080.15 Hippo Wassery	Exceptional case whereby it is impractical to follow a normal procurement process
4 4 4 0 2 0 0	D 404 000 50 Miles Daw Attaches	Constitution for the State of the City
1149389	R 164,098.50 Wilna Roux Attomeys	Exceptional case whereby it is impractical to follow a normal procurement process
1149522	R 3,588.72 X Link Communications	Exceptional case whereby it is impractical to follow a normal procurement process
1110022	TV 0,000.72 77 EIIN OOTHITAINGAIGH	Exceptional case with copy it is implactical to follow a formal procurement process
1149611	R 36,086.39 Fidelity Security Services	Exceptional case whereby it is impractical to follow a normal procurement process
1149616	R 14,380.00 Conradie Incorporated	Exceptional case whereby it is impractical to follow a normal procurement process
1149622	D 40 053 44 Faishaiders Westerin Destre	Formational control of the State of the Stat
1149022	R 10,853.44 Fairbridges Wertheim Becker	Exceptional case whereby it is impractical to follow a normal procurement process
1149636	R 97,392.99 Capital Security	Exceptional case whereby it is impractical to follow a normal procurement process
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1149637	R 42,134.40 AC Serurity	Exceptional case whereby it is impractical to follow a normal procurement process
[12]	604,589.27	•••
Teast	4 440 077 07	
Total	1,442,677.27	
[31]	. —	7.000 t 100
	DEVIATIONS FOR THE	E MONTH: ILIN 2017
	DEVIATIONS FOR THE	E MONTH. JON 2017
er nr.	Amount Service Provider	Reason
1150329	R 9,086.70 Orbit Boland Worcester	Sole supplier
1150686	R 12,582.18 PSA Africa (Pty) Ltd	Sole supplier
1150353	R 7,082.95 Orbit Boland Worcester	Sole supplier
1150503	R 7,185.00 Vision Elevators	Sole supplier
1150914	R 542,769.96 Pragma Africa	Sole supplier
1150436	R 42,257.74 Fire Raiders Cape (Pty) Ltd	Sole supplier
1150830	R 2,225.92 Worcester Nissan	Sole supplier
1150841	R 5,938.00 High Angle	Sole supplier
1151094	R 2,670.00 Coalition Training and Skills	Sole supplier
1151095	R 3,030.00 Coalition Training and Skiils R 634,828.45	Sole supplier
LīAI -	,, 307,020,70	
1150431	R 82,171.00 HSM Amanzi Pump and Sewerage Engineers	strip & Quote
1150842	R 36,330.48 JEC Spares	strip & Quote
[2]	R 118,501.48	
1150268	R 2,428,20 Winterbach Broers	Emergency
1150343	R 2,428.20 Winterbach Broers	Emergency
1150343	R 2,428.20 Winterbach Broers	Emergency Emergency
1150414	R 5,643.00 Tony's Truck Centre	Emergency
1150634	R 2,160.30 Winterbach Broers	Emergency
1150660	R 2,428.20 Winterbach Broers	Emergency
1150763	R 29,241.00 HSM Amanzi Pump and Sewerage Engineers	Emergency
1150829	R 2,918.40 Winterbach Broers	Emergency
1130029	R 49,926.30	

	ONS FOR THE 201	S FOR THE YEAR ENDED 30 JUNE 6 2017 FINANCIAL YEAR.						
Order nr.	Amount	Service Provider	Reason					
1150051	D 2 050 50	Mindood Customs	Forestined and the set of the second set of the second sec					
1150051		Windeed Systems	Exceptional case whereby it is impractical to follow a normal procurement proces					
1150050	R 7,144.91	Windeed Systems	Exceptional case whereby it is impractical to follow a normal procurement proces					
1150049	R 3,811.69	Windeed Systems	Exceptional case whereby it is impractical to follow a normal procurement process					
1150378	R 7,360.00	Muller Terblance & Beyers	Exceptional case whereby it is impractical to follow a normal procurement process					
1150654	R 3,588.72	X Link Communications	Exceptional case whereby it is impractical to follow a normal procurement process					
1150802	D 2 006 90	AC Serurity						
	-		Exceptional case whereby it is impractical to follow a normal procurement process					
1150840	R 84,268.80	AC Serurity	Exceptional case whereby it is impractical to follow a normal procurement process					
1150843	R 108,067.44	ODS Consultants	Exceptional case whereby it is impractical to follow a normal procurement process					
1150858	R 215,273.02	Capital Security	Exceptional case whereby it is impractical to follow a normal procurement process					
1151031	R 3,588.72	X Link Communications	Exceptional case whereby it is impractical to follow a normal procurement process					
1151101 [11]	R 447,629.06	Hippo Wassery	Exceptional case whereby it is impractical to follow a normal procurement process					
Total	R 1,250,885.29		d**					
[31]			The second secon					
	23,695,140.95							
		ORDERS ISSUED IN TERMS OF PA	RAGRAPH 12.9 OF THE SCM POLICY					
Order nr.	Amount	Service Provider	Reason					
			HE MONTH: JULY 2016					
1140998	2,800.00	Lock & Key	strip and quote					
1141429		TGS Gear Services	strip and quote					
1141431 1141432	19,947.00	Progessive Crane Maintenance HSM Amanzi And Sewerage Engineers	strip and quote					
1141434		Mobiele Pomp Dienste	strip and quote					
[5]	95,348.30		- 1					
		DEVIATIONS FOR T	HE MONTH: AUG 2016					
	-	<u>BEVIATIONO FOR T</u>	112 WORTH, AGG 2010					
1141498	29 807 58	TGS Gear Services	strip and quote					
		GS & T	strip and quote					
1141552	2,680.00	0 0 1 1						
1141730	2,680.00 3,198.25	Supa Quick	strip and quote					
1141730 1141774	2,680.00 3,198.25 3,114.26	Worcester Auto Clinic	strip and quote strip and quote					
1141730 1141774 1141789	2,680.00 3,198.25 3,114.26 10,767.30	Worcester Auto Clinic Strydom Armature Winders	strip and quote strip and quote strip and quote					
1141730 1141774 1141789 1141790	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford	strip and quote strip and quote strip and quote strip and quote					
1141730 1141774 1141789 1141790 1141813	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs	strip and quote strip and quote strip and quote strip and quote strip and quote					
1141730 1141774 1141789 1141790	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Hydraulics Boland Hydraulics Boland Hydraulics	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866	2,680,00 3,198,25 3,114,26 10,767,30 2,858,32 4,407,59 5,240,50 3,329,94 2,490,90 6,934,05 6,749,73	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Hydraulics Boland Hydraulics Boland Hydraulics Boland Hydraulics	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141866 1141867	2,680,00 3,198,25 3,114,26 10,767,30 2,858,32 4,407,59 5,240,50 3,329,94 2,490,90 6,934,05 6,749,73 3,699,30	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141868 1141868	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141869 1141870	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Gearbox Centre	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141866 1141866 1141868 1141869 1141870 1141876	2,680,00 3,198,25 3,114,26 10,767,30 2,858,32 4,407,59 5,240,50 3,329,94 2,490,90 6,934,05 6,749,73 3,699,30 3,591,00 3,591,00	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Gearbox Centre Boland Ingenieurs	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141868 1141869 1141870 1141876 1141876	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Gearbox Centre Boland Ingenieurs Jaffe's Ford	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141869 1141870 1141870 1141870 1141870 1141870	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46 3,657.52	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Boland Hoedrukspuite	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141869 1141870 1141870 1141871 1141914	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46 3,657.52 3,135.30	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Jaffe's Ford Boland Hoedrukspuite Worcester Auto Clinic	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141869 1141870 1141870 1141870 1141870 1141870	2,680,00 3,198,25 3,114,26 10,767,30 2,858,32 4,407,59 5,240,50 3,329,94 2,490,90 6,934,05 6,749,73 3,699,30 3,591,00 3,648,00 11,394,33 2,495,46 3,657,52 3,135,30 4,360,50	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Boland Hoedrukspuite	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141868 1141868 1141869 1141870 1141876 1141911 1141911 1141914 1141986	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46 3,657.52 3,135.30 4,360.50 2,052.00 3,279.21	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Jaffe's Ford Boland Hoedrukspuite Worcester Auto Clinic Maxal Projects Tony Motor Spares Supa Quick	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141869 1141870 1141870 1141871 1141914 1141914 1141914 1141914 1142008	2,680,00 3,198,25 3,114,26 10,767,30 2,858,32 4,407,59 5,240,50 3,329,94 2,490,90 6,934,05 6,749,73 3,699,30 3,591,00 3,648,00 11,394,33 2,495,46 3,657,52 3,135,30 4,360,50 2,052,00 3,279,21 5,315,00	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Ingenieurs Boland Hydraulics Tony Motor Spares Supa Quick GTA Auto Repairs And Trade	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141868 1141869 1141870 1141870 1141871 1141912 1141914 1141918 1141914 1141986 1142008 1142014 1142094	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46 3,657.52 3,135.30 4,360.50 2,052.00 3,279.21 5,315.00 2,172.88	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Fearbox Centre Boland Ingenieurs Jaffe's Ford Boland Hoedrukspuite Worcester Auto Clinic Maxal Projects Tony Motor Spares Supa Quick GTA Auto Repairs And Trade Baxter Auto Services	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141868 1141869 1141870 1141870 1141911 1141912 1141914 1142008 1142008 1142014 1142095 1142096	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46 3,657.52 3,135.30 4,360.50 2,052.00 3,279.21 5,315.00 2,172.88	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Hoderulics Boland Gearbox Centre Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Boland Hoedrukspuile Worcester Auto Clinic Maxal Projects Tony Motor Spares Supa Quick GTA Auto Repairs And Trade Baxter Auto Services Transtech	strip and quote					
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1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141869 1141870 1141870 1141870 1141914 1141914 1141914 1141914 1142094 1142094 1142095 1142097 1142098	2,680,00 3,198,25 3,114,26 10,767,30 2,858,32 4,407,59 5,240,50 3,329,94 2,490,90 6,934,05 6,749,73 3,699,30 3,591,00 3,648,00 11,394,33 2,495,46 3,657,52 3,135,30 4,360,50 2,052,00 3,279,21 5,315,00 2,172,88 14,304,37 2,197,01 9,348,00	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141868 1141869 1141870 1141870 1141911 1141912 1141914 1141918 1142008 1142095 1142096 1142097 1142099	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46 3,657.52 3,135.30 4,360.50 2,052.00 3,279.21 5,315.00 2,172.88 14,304.37 2,197.01 9,348.00 5,217.78	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Gearbox Centre Boland Gearbox Centre Boland Ingenieurs Jaffe's Ford Boland Hoedrukspuite Worcester Auto Clinic Maxal Projects Tony Motor Spares Supa Quick GTA Auto Repairs And Trade Baxter Auto Services Transtech Speedy Visser's Ingenieurswerke Supa Quick	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141868 1141869 1141870 1141912 1141914 1141912 1141914 1142008 1142008 1142094 1142095 1142096 1142099 1142099 1142099	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46 3,657.52 3,135.30 4,360.50 2,052.00 3,279.21 5,315.00 2,172.88 14,304.37 2,197.01 9,348.00 5,217.78 2,608.89	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Gearbox Centre Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Jaffe's Ford Boland Roedrukspuite Worcester Auto Clinic Maxal Projects Tony Motor Spares Supa Quick GTA Auto Repairs And Trade Baxter Auto Services Transtech Speedy Visser's Ingenieurswerke Supa Quick Supa Quick	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141869 1141870 1141870 1141870 1141912 1141914 1141918 1142008 1142094 1142095 1142097 1142099 1142099 1142102	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46 3,657.52 3,135.30 4,360.50 2,052.00 3,279.21 5,315.00 2,172.88 14,304.37 2,197.01 9,348.00 5,217.78 2,608.89 13,472.70	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Jaffe's Ford Boland Hoedrukspuite Worcester Auto Clinic Maxal Projects Tony Motor Spares Supa Quick GTA Auto Repairs And Trade Baxter Auto Services Transtech Speedy Visser's Ingenieurswerke Supa Quick	strip and quote					
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1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141868 1141869 1141870 1141870 1141870 1141911 1141912 1141914 1141918 1142098 1142094 1142095 1142099 1142099 1142099 1142103 1142104	2,680,00 3,198,25 3,114,26 10,767,30 2,858,32 4,407,59 5,240,50 3,329,94 2,490,90 6,934,05 6,749,73 3,699,30 3,591,00 3,648,00 11,394,33 2,495,46 3,657,52 3,135,30 4,360,50 2,052,00 3,279,21 5,315,00 2,172,88 14,304,37 2,197,01 9,348,00 5,217,78 2,608,89 13,472,70 19,053,29 2,346,01	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Gearbox Centre Boland Gearbox Centre Boland Ingenieurs Jaffe's Ford Boland Hoedrukspuite Worcester Auto Clinic Maxal Projects Tony Motor Spares Supa Quick GTA Auto Repairs And Trade Baxter Auto Services Transtech Speedy Visser's Ingenieurswerke Supa Quick Buland Hydraulics JEC Spares Worcester Auto Clinic	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141868 1141869 1141870 1141870 1141911 1141912 1141914 1142008 1142014 1142095 1142095 1142099 1142099 1142102 1142103 1142104 1142108	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46 3,657.52 3,135.30 4,360.50 2,052.00 3,279.21 5,315.00 2,172.88 14,304.37 2,197.01 9,348.00 5,217.78 2,608.89 13,472.70 19,053.29 2,346.01 7,830.66	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Gearbox Centre Boland Ingenieurs Jaffe's Ford Boland Hoedrukspuite Worcester Auto Clinic Maxal Projects Tony Motor Spares Supa Quick GTA Auto Repairs And Trade Baxter Auto Services Transtech Speedy Visser's Ingenieurswerke Supa Quick Boland Hydraulics JEC Spares	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141868 1141869 1141870 1141912 1141914 1141912 1141914 1142008 1142008 1142096 1142097 1142096 1142097 1142099 1142109 1142109 1142109	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46 3,657.52 3,135.30 4,360.50 2,052.00 3,279.21 5,315.00 2,172.88 14,304.37 2,197.01 9,348.00 5,217.78 2,608.89 13,472.70 19,053.29 2,346.01 7,830.66 21,720.00	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Gearbox Centre Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Jaffe's Ford Boland Foerius Boland Foerius Boland Foerius Worcester Auto Clinic Maxal Projects Tony Motor Spares Supa Quick GTA Auto Repairs And Trade Baxter Auto Services Transtech Speedy Visser's Ingenieurswerke Supa Quick Supa Quick Boland Hydraulics JEC Spares Worcester Auto Clinic Worcester Enjinsentrum	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141868 1141869 1141870 1141870 1141911 1141912 1141914 1142008 1142008 1142094 1142095 1142097 1142099 1142099 1142109 1142108 1142108 1142108 1142108 1142108 1142108 1142125 1142126 1142126	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46 3,657.52 3,135.30 4,360.50 2,052.00 3,279.21 5,315.00 2,172.88 14,304.37 2,197.01 9,348.00 5,217.78 2,608.89 13,472.70 19,053.29 2,346.01 7,830.66 21,720.00	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Fearbox Centre Boland Ingenieurs Jaffe's Ford Boland Hoedrukspuite Worcester Auto Clinic Maxal Projects Tony Motor Spares Supa Quick GTA Auto Repairs And Trade Baxter Auto Services Transtech Speedy Visser's Ingenieurswerke Supa Quick Supa Colinic Worcester Auto Clinic Worcester Auto Clinic Worcester Enjinsentrum Harry's Upholestery Okavango Spring and Alignment	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141868 1141869 1141870 1141912 1141914 1141912 1141914 1142008 1142008 1142096 1142097 1142096 1142097 1142099 1142109 1142109 1142109 1142109 1142109 1142109 1142109 1142109 1142109 1142109 1142109 1142109 1142109 1142109 1142109 1142109 1142109 1142109	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46 3,657.52 3,135.30 4,360.50 2,052.00 3,279.21 5,315.00 2,172.88 14,304.37 2,197.01 9,348.00 5,217.78 2,608.89 13,472.70 19,053.29 2,346.01 7,830.66 21,720.00 3,192.00 5,386.47 6,287.10	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Gearbox Centre Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Jaffe's Ford Boland Rogenieurs John Boland Boland Rogenieurswerke Supa Quick Supa Quick Supa Quick Supa Quick Boland Hydraulics JEC Spares Worcester Auto Clinic Worcester Enjinsentrum Harry's Upholestery Okavango Spring and Alignment Agrico Audensberg Toyota	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141869 1141869 1141870 1141870 1141911 1141912 1141914 1141914 1142094 1142094 1142095 1142097 1142098 1142097 1142099 1142102 1142103 1142104 1142109 1142129	2,680,00 3,198,25 3,114,26 10,767,30 2,858,32 4,407,59 5,240,50 3,329,94 2,490,90 6,934,05 6,749,73 3,699,30 3,591,00 3,648,00 11,394,33 2,495,46 3,657,52 3,135,30 4,360,50 2,052,00 3,279,21 5,315,01 2,172,88 14,304,37 2,197,01 9,348,00 5,217,78 2,608,89 13,472,70 19,053,29 2,346,01 7,830,66 21,720,00 3,192,00 3,192,00 3,192,00 3,192,00 3,192,00 3,192,00 3,192,00 3,192,00 5,386,47 6,287,10 9,403,23	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Jaffe's Ford Boland Hoedrukspuite Worcester Auto Clinic Maxal Projects Tony Motor Spares Supa Quick GTA Auto Repairs And Trade Baxter Auto Services Transtech Speedy Visser's Ingenieurswerke Supa Quick Boland Hydraulics JEC Spares Worcester Auto Clinic Worcester Auto Clinic Worcester Fujinsentrum Harry's Upholestery Okavango Spring and Alignment Agrico Audensberg Toyota Boland Ingenieurs	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141868 1141869 1141870 1141870 1141870 1141911 1141912 1141914 1142008 1142008 1142096 1142096 1142097 1142099 1142102 1142103 1142104 1142109 1142126 1142127 1142128 1142129	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46 3,657.52 3,135.30 4,360.50 2,052.00 3,279.21 5,315.00 2,172.88 14,304.37 2,197.01 9,348.00 5,217.78 2,608.89 13,472.70 19,053.29 2,346.01 7,830.66 21,720.00 3,192.00 5,386.47 6,287.10 9,403.23 3,192.00	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Gearbox Centre Boland Gearbox Centre Boland Ingenieurs Jaffe's Ford Boland Hodrukspuite Worcester Auto Clinic Maxal Projects Tony Motor Spares Supa Quick GTA Auto Repairs And Trade Baxter Auto Services Transtech Speedy Visser's Ingenieurswerke Supa Quick Boland Hydraulics JEC Spares Worcester Folipsentrum Harry's Upholestery Okavango Spring and Alignment Agrico Audensberg Toyota Boland Ingenieurs Non Pareil Garage	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141868 1141869 1141870 1141870 1141911 1141914 1141914 1142008 1142014 1142099 1142097 1142099 1142099 1142109 1142109 1142109 1142109 1142108 1142108 1142109 1142108 1142109 1142125 1142125 1142127 1142128 1142129 1142129	2,680,00 3,198,25 3,114,26 10,767,30 2,858,32 4,407,59 5,240,50 3,329,94 2,490,90 6,934,05 6,749,73 3,699,30 3,591,00 3,648,00 11,394,33 2,495,46 3,657,52 3,135,30 4,360,50 2,052,00 3,279,21 5,315,00 2,172,88 14,304,37 2,197,01 9,348,00 5,217,78 2,608,89 13,472,70 19,053,29 2,346,01 7,830,66 21,720,00 3,192,00 5,386,47 6,287,10 9,403,23 3,192,00 8,795,00	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Gearbox Centre Boland Ingenieurs Jaffe's Ford Boland Hoedrukspuite Worcester Auto Clinic Maxal Projects Tony Motor Spares Supa Quick GTA Auto Repairs And Trade Baxter Auto Services Transtech Speedy Visser's Ingenieurswerke Supa Quick Supa Quick Boland Hydraulics JEC Spares Worcester Auto Clinic Worcester Auto Clinic Worcester Enjinsentrum Harry's Upholestery Okavango Spring and Alignment Agrico Audensberg Toyota Boland Ingenieurs Non Pareil Garage Manie Verkoeling	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141868 1141869 1141870 1141912 1141914 1141912 1141914 1142008 1142008 1142096 1142097 1142096 1142099 1142102 1142103 1142104 1142109 1142108 1142108 1142108 1142108 1142108 1142108 1142109 1142109 1142108 1142108 1142108 1142108 1142128 1142128 1142129 1142128 1142129 1142129	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46 3,657.52 3,135.30 4,360.50 2,052.00 3,279.21 5,315.00 2,172.88 14,304.37 2,197.01 9,348.00 5,217.78 2,608.89 13,472.70 19,053.29 2,346.01 7,830.66 21,720.00 3,192.00 5,386.47 6,287.10 9,403.23 3,192.00 8,795.00 29,980.86	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Gearbox Centre Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Jaffe's Ford Boland Ingenieurs Jaffe's Ford Boland Repairs Boland Trade Boland Forgects Tony Motor Spares Supa Quick GTA Auto Repairs And Trade Baxter Auto Services Transtech Speedy Visser's Ingenieurswerke Supa Quick Boland Hydraulics JEC Spares Worcester Auto Clinic Worcester Enjinsentrum Harry's Upholestery Okavango Spring and Alignment Agrico Audensberg Toyota Boland Ingenieurs Non Pareil Garage Manie Verkoeling TCS Gear Services	strip and quote					
1141730 1141774 1141789 1141790 1141813 1141861 1141862 1141863 1141866 1141867 1141868 1141869 1141870 1141870 1141911 1141914 1141914 1142008 1142014 1142099 1142097 1142099 1142099 1142109 1142109 1142109 1142109 1142108 1142108 1142109 1142108 1142109 1142125 1142125 1142127 1142128 1142129 1142129	2,680.00 3,198.25 3,114.26 10,767.30 2,858.32 4,407.59 5,240.50 3,329.94 2,490.90 6,934.05 6,749.73 3,699.30 3,591.00 3,648.00 11,394.33 2,495.46 3,657.52 3,135.30 4,360.50 2,052.00 3,279.21 5,315.00 2,172.88 14,304.37 2,197.01 9,348.00 5,217.78 2,608.89 13,472.70 19,053.29 2,346.01 7,830.66 21,720.00 3,192.00 5,386.47 6,287.10 9,403.23 3,192.00 8,795.00 29,980.86 2,045.00	Worcester Auto Clinic Strydom Armature Winders Jaffe's Ford Boland Ingenieurs Glasfit Worcester Boland Hydraulics Boland Gearbox Centre Boland Ingenieurs Jaffe's Ford Boland Hoedrukspuite Worcester Auto Clinic Maxal Projects Tony Motor Spares Supa Quick GTA Auto Repairs And Trade Baxter Auto Services Transtech Speedy Visser's Ingenieurswerke Supa Quick Supa Quick Boland Hydraulics JEC Spares Worcester Auto Clinic Worcester Auto Clinic Worcester Enjinsentrum Harry's Upholestery Okavango Spring and Alignment Agrico Audensberg Toyota Boland Ingenieurs Non Pareil Garage Manie Verkoeling	strip and quote					

BREEDE VALLEY MUNICIPALITY ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017 APPENDIX J. DEVIATIONS FOR THE 2016 2017 FINANCIAL YEAR. Order nr. **Amount** Service Provider Reason 1142258 16,557.36 Worcester & Witzenberg Brandblussers strip and quote 1142259 15,566.70 Kai Ma Services strip and quote 1142265 9,980.00 De La Rosa Ingenieurs strip and quote 16,555.00 Brandwacht Besproeing 1142266 strip and quote 392,245.95 **DEVIATIONS FOR THE MONTH: SEP 2016** 20,360.40 HSM Amanzi Pump and Sewerage 1142293 strip and quote 3,211.53 Orchard Supplies 1142351 strip and quote 2,009.61 Orchard Supplies 1142352 strip and quote 1142374 4,085.40 Supa Quick strip and quote 11,653.10 V & S Verkoeling & Lugreeling 1142375 strip and quote 2,747.40 Worcester Brake and Clutch 1142378 strip and quote 16,920.00 CJ Nasson Maintenance 1142381 strip and quote 1142406 3,474.26 Syntell strip and quote 14,085.06 Ferobrake Worcester 1142421 strip and quote 3,274.08 Boland Ingenieurs 19,863.80 Babcock Equipment 1142422 strip and quote 1142423 strip and quote 1142438 2,791.72 Worcester Auto Clinic 12,469.02 Supa Quick strip and quote 1142440 strip and quote 1142441 5,762.64 Jec Spares strip and quote 1142442 7,980.00 Boland Gearbox Centre strip and quote 3,531.26 Okavango Spring and Alignment Centre 2,850.00 Tony's Motor Spares 1142443 strip and quote 1142444 strip and quote 1142456 15,586.59 Worcester Gearbox Centre strip and quote 24,567.00 Boland Hydraulis 3,154.16 Worcester Build It 1142465 strip and quote strip and quote 1142490 1142491 2,736.00 Tony's Motor Spares strip and quote 7,842.00 AAD Truck & Bus Worcester 2,980.00 GTA Auto Repairs and Trade strip and quote strip and quote 1142496 1142500 5,167.00 Boland Mowers 1142504 strip and quote 2 117 00 Boland Mowers strip and quote strip and quote 1142505 1142506 4,842.72 Mastertreads 1142508 4,100.00 Harry's Upholestery strip and quote 1142509 6,847.57 Worcester Nissan 13,756.38 Non Pareil Garage strip and quote 1142547 strip and quote 1142549 27,309.84 HSM Amanzi Pump and Sewerage strip and quote 7,789.62 De La Rosa Ingenieurs 26,801.40 HSM Amanzi Pump and Sewerage 1142550 strip and quote 1142551 strip and quote 1142575 20,520.00 Worcester Kompressor Verhuring strip and quote 1142576 575.40 Komkyk Motors strip and quote 1142585 25,983,09 Kai Ma Services strip and quote 1142741 8,950.00 CJ Nasson Maintenance strip and quote 29,986.56 Maxat Projects 13,885.20 De La Rosa Ingenieurs 1142742 strip and quote 1142873 strip and quote 28,500.00 Fiab Mechanical Installations 1142924 strip and quote 1142925 28,761.92 Worcester Project and Maintenance strip and quote 1143014 2.530.80 Worcester Auto Clinic strip and quote 29,258.10 HSM Amanzi Pump and Sewerage 1143021 strip and quote strip and quote 1143025 28,425.90 HSM Amanzi Pump and Sewerage 25,194.00 HSM Amanzi Pump and Sewerage 1143027 strip and quote 1143033 7,152.02 AAD Truck & Bus Worcester strip and quote strip and quote 1143034 2,549.90 AAD Truck & Bus Worcester 1143039 2.028.00 Worcester Tool Hire strip and quote 143040 2,713.31 Boland Ingenieurs strip and quote 1143041 6,386.08 Boland Ingenieurs strip and quote 4,598.05 Boland Ingenieurs 1143042 strip and quote 1143043 2,880.06 Boland Ingenieurs strip and quote 1143044 2,449.00 Boland Mowers strip and quote 2,229.02 Speedy 2,250.58 Cader's Auto Electric 1143045 strip and quote 1143046 strip and quote 1143047 2,541.97 Cader's Auto Electric strip and quote 2,964.00 Okavango Spring and Alignment Centre 2,790.00 Boland Mowers 4,938.93 Orchard Supplies 1143048 strip and quote 1143049 strip and quote 1143050 strip and quote 1143051 2 261 66 'Worcester Nissan strip and quote 1143052 2,736.07 Boland Ingenieurs strip and quote 1143053 2,144.23 Worcester Auto Clinic strip and quote 9.117.60 Orchard Supplies 1143054 strip and quote 1143060 25,536.00 Worcester Kompressor Verhuring strip and quote 7,309.85 Boland Hoedrukspuite 17,670.29 Agrico 1143062 strip and quote 1143076 strip and quote 2,679.00 Kocos Measurement & Control 1143121 strip and quote 1143122 8,503.20 Breerivier Kommunikasie strip and quote 1143157 7 262 94 Orbit Motors Boland strip and quote 2,898.56 Worcester Auto Clinic 1143163 strip and quote 1143166 9,817.68 Okavango Spring and Alignment Centre strip and quote 1143185 2,850.00 Dentzone strip and quote 29,902.20 HSM Amanzi Pump and Sewerage 7,432.80 Fiab Mechanical Installations 1143204 strip and quote 1143205 strip and quote 1143206 24,901.02 HSM Amanzi Pump and Sewerage strip and quote 1143210 20,921.79 High Pressure Systems strip and quote 1143211 26,465.00 Dentzone strip and quote 1143227 7,752.00 Rotrix Africa Industries strip and quote 801,870.34 [77] **DEVIATIONS FOR THE MONTH: OCT 2016**



strip and quote

strip and quote

18,230.00 TH Traders 17,450.00 CJ Nasson Maintenance

1143248

1143257

BREEDE VALLEY MUNICIPALITY ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017 APPENDIX J: DEVIATIONS FOR THE 2016 2017 FINANCIAL YEAR.

APPENDIX J. DEV	IATIONS FOR THE 201	6 2017 FINANCIAL YEAR.	
Order nr.	Amount	Service Provider	Reason
1143284	5,937.85	AAD Truck & Bus	strip and quote
1143285	10 205 80	AAD Truck & Bus	strip and quote
1143321	5,430.35		strip and quote
1143330	4,069.80	Extreme Engineering	strip and quote
1143337		HD Transmissions	strip and quote
1143338		HD Transmissions	strip and quote
1143340	4,400,40	Worcester Gearbox Centre	strip and quote
1143369		Supa Quick Worcester	strip and quote
1143372	29,282.50	HSM Amanzi Pump and Swerage	strip and quote
1143373	2 411 10	CBS Worcester	strip and quote
1143374		V & S Verkoeli g & Lugreeling	strip and quote
1143375	9,360.09	Boland Ingenieurs	strip and quote
1143377	4 200 00	Autozone	strip and quote
1143398		Fulcrum Technologies	strip and quote
1143470	11,787.37	AAD Truck & Bus	strip and quote
1143532	29 754 00	Harmonious Pools	strip and quote
1143571		Peninsula Water Treatment & Engineering	strip and quote
1143572	29,360.00	HSM Amanzi Pump and Swerage	strip and quote
1143602	27 140 96	Noordboland Meganiese Dienste	strip and quote
1143607		Worcester Gearbox Centre	strip and guote
1143633	18,698.89	Patmin Distributors	strip and quote
1143638		Jec Spares	strip and quote
1143639		Jec Spares	strip and quote
1143640	3,003.35	Caders Auto Electric	strip and quote
1143641		Worcester Brake and Clutch	strip and quote
1143642		Worcester Brake and Clutch	strip and quote
1143643	2.148.90	Worcester Brake and Clutch	strip and quote
		Worcester Brake and Clutch	strip and quote
1143644			
1143645	4,646.64	Worcetser Brake and Clutch	strip and quote
1143646		Worcester Brake and Clutch	strip and quote
			the first term of the first te
1143652		Jec Spares	strip and quote
1143666	2,821.38	Boland Ingenieurs	strip and quote
1143667	5 777 00	Boland Mowers	strip and quote
1143677		Boland Ingenieurs	strip and quote
1143681	4,472.22	Worcester Enjinsentrum	strip and quote
1143684		Baxter Auto Services	strip and quote
1143685		Caders Auto Electric	strip and quote
1143686	5.326.25	Boland Ingenieurs	strip and quote
1143688		Boland Ingenieurs	strip and quote
1143692		Jec Spares	strip and quote
1143694	6.783.00	Boland Gearbox Centre	strip and quote
1143695		Transtech	strip and quote
1143698	28,911.01	Orchard Supplies	strip and quote
1143699	5 650 83	Boland Ingenieurs	strip and quote
1143701		Worcester Gearbox Centre	strip and quote
1143747	29,868.00	Worcester Enjinsentrum	strip and quote
1143788	3 992 28	Non Pareil Garage	strip and quote
1143880		Caders Auto Electric	strip and quote
1143885	3,357.53	Caders Auto Electric	strip and quote
1143909		Speedy	strip and quote
1143910		Boland Ingenieurs	strip and quote
1143911	3.745.58	Worcester Auto Clinic	strip and quote
1143914		Fiab Mechanical Installations	strip and quote
1143915	28,932.00	HSM Amanzi Pump and Swerage	strip and quote
1143917	13.067.82	Strydom Armature Winders	strip and quote
1143920		Maxal Projects	strip and quote
1143945	7,410.00	Advanced Monitoring Solutions	strip and quote
1143959	4.674.00	Breerivier Kommunikasie	strip and quote
			strip and quote
1143960		Burger Petrol & Diesel Herstelwerke	
1143964		Worcester Nissan	strip and quote
1143975		Strydom Armature Winders	strip and quote
			strip and quote
1143976		Fiab Mechanical Installations	
1144039		HSM Amanzi Pump and Swerage	strip and quote
1144041		AAD Truck & Bus	strip and quote
1144042		AAD Truck & Bus	strip and quote
1144049		TGS Gear Services	strip and quote
1144060	45.486.00	Worcester Enginesentrum	Strip & Quote
[68]	751,894.76		<u></u>
"		DEVIATIONS FOR THE	E MONTH: NOV 2016
		DEVIATIONS FOR THE	_ INOITIL ITOY 2010
4444000	6 272 60	AAD Truck & Bus Massactor	strip and quote
1144090		AAD Truck & Bus Worcester	strip and quote
1144100	4,100.00	Harry's Upholstery	strip and quote
1144123		Worcester Nissan	strip and quote
			11 1100
1144125		Worcester Nissan	strip and quote
1144133	2,371.20	NTT Volkswagen Worcester	strip and quote
1144149		Breerivier Kommunikasie	strip and quote
1144150		CB Agencies	strip and quote
1144154	6.197.04	Strydom Armature Winders	strip and quote
1144161		Orchard Supplies	strip and quote
1144162	17,702.27	Boland Ingenieurs	strip and quote
1144163	2 736 00	Tony's Motor Spares	strip and quote
1144167		Boland Mowers	strip and quote
1144168	5,867.00	Boland Mowers	strip and quote
1144215		Worcester Gearbox Centre	strip and quote
1144245		Hydrenco	strip and quote
1144250	2,503.28	Jec Spares	strip and quote
1144257		Orchard Supplies	strip and quote
1144259		Boland Hydraulics	strip and quote
1144260	4,651.77	Boland Hydraulics	strip and quote
1144261		Jec Spares	strip and quote
1177201	_,20	*1	



BREEDE VALLEY MUNICIPALITY ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017 APPENDIX J. DEVIATIONS FOR THE 2016 2017 FINANCIAL YEAR.

Order nr.	Amount	Service Provider		Reason
1144262	20.956.05	Cader's Auto Electric	strip and quote	
1144299		HD Transmissions	strip and quote	
1144300		HD Transmissions	strip and quote	
1144301		HD Transmissions	strip and quote	
1144347		HSM Amanzi Pump and Sewerage Engineering		
1144349		Fiab Mechanical Installations	strip and quote	
1144352	3,467.00	Boland Mowers	strip and quote	
1144365		Boland Gearbox Centre	strip and quote	
1144366		Baxter Auto House		
			strip and quote	
1144367		Baxter Auto House	strip and quote	
1144368	12,369.68	Eazi Sales & Service	strip and quote	
1144455	3,260,40	Strydom Armature Winders	strip and quote	
1144500		Worcester Brake and Clutch	strip and quote	
1144501		Worcester Enjinsentrum	strip and quote	
1144502		HD Transmissions	strip and quote	
1144503	2,200.43	Transtech	strip and quote	
1144504	4.200.00	Harry's Upholstery	strip and quote	
1144505		Harry's Upholstery	strip and quote	
1144506		Boland Ingenieurs	strip and quote	
1144508		Bike Boutique	strip and quote	
1144529	4,181.85	V & S Verkoeling	strip and quote	
1144534	7.744.10	Worcester Gearbox Centre	strip and quote	
1144667		Strydom Armature Winders	strip and quote	
1144668		Kai Ma Services	strip and quote	
1144672		Winterbach Broers	strip and quote	
1144673	2,143.20	Winterbach Broers	strip and quote	
1144738		Mr Plumber Worcester	strip and quote	
1144788		CS Traffic Engineering & Consulting Services	strip and quote	
				*
1144792	3,491.59		strip and quote	
1144799		D & E Steel	strip and quote	
1144800		Worcester Auto Clinic	strip and quote	
1144801		Worcester Auto Clinic	strip and quote	
1144802		Worcester Auto Clinic		
			strip and quote	
1144803		Orchard Supplies	strip and quote	
1144804		Okavango Spring and Alignment Centre	strip and quote	
1144805	5,164.20	Okavango Spring and Alignment Centre	strip and quote	
1144814		Worcester Brake and Clutch	strip and quote	
		Worcester Brake and Clutch		
1144815			strip and quote	
1144816		Worcester Brake and Clutch	strip and quote	
		Boland Mowers	strip and quote	
1144817	3,179.70	Doland Movers	strip arta quote	
1144818	3,876.00	Ferobrake Worcester	strip and quote	
1144818 1144831	3,876.00 5,415.00	Ferobrake Worcester Fiab Mechanical Installations	strip and quote strip and quote	
1144818 1144831 1144833	3,876.00 5,415.00 16,946.10	Ferobrake Worcester	strip and quote	· · · · · · · · · · · · · · · · · · ·
1144818 1144831	3,876.00 5,415.00	Ferobrake Worcester Fiab Mechanical Installations	strip and quote strip and quote strip and quote	2016
1144818 1144831 1144833	3,876.00 5,415.00 16,946.10 467,238.71	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries	strip and quote strip and quote strip and quote	2016
1144818 1144831 1144833 [63]	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature	strip and quote strip and quote strip and quote MONTH: DEC 2 strip and quote strip and quote	016
1144818 1144831 1144833 [63] 1144919 1144953 1144964	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis	strip and quote strip and quote strip and quote MONTH: DEC 2 strip and quote strip and quote strip and quote strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic	strip and quote strip and quote strip and quote MONTH: DEC 2 strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs	strip and quote strip and quote strip and quote EMONTH: DEC 2 strip and quote strip and quote strip and quote strip and quote strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145035	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions	strip and quote strip and quote strip and quote MONTH: DEC 2 strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145035 1145036	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs	strip and quote strip and quote strip and quote MONTH: DEC 2 strip and quote	016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145035	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145035 1145036	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs	strip and quote strip and quote strip and quote MONTH: DEC 2 strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145035 1145036 1145037 1145037	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery	strip and quote strip and quote strip and quote MONTH: DEC 2 strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145035 1145036 1145037 1145037 1145052	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145035 1145036 1145037 1145037 1145052 1145053 1145052	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145036 1145037 1145052 1145053 1145053 1145062 1145069	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145035 1145036 1145037 1145052 1145053 1145062 1145069 1145069	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.80 5,500.00 3,648.00 7,171.92 2,093.10 2,1918.40	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Boland Ingenieurs Boland Ingenieurs	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145036 1145037 1145052 1145053 1145053 1145062 1145069	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.80 5,500.00 3,648.00 7,171.92 2,093.10 2,1918.40	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145035 1145036 1145037 1145052 1145053 1145062 1145069 1145070 1145070	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Boland Ingenieurs Boland Ingenieurs Boland Ingenieurs Boland Ingenieurs Boland Ingenieurs	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145035 1145036 1145037 1145052 1145053 1145062 1145069 1145070 1145071	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145036 1145037 1145052 1145053 1145053 1145069 1145070 1145070 1145071 1145072	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.68 5,922.19	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145035 1145036 1145037 1145052 1145062 1145062 1145062 1145073 1145070 1145071	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Crehard Supplies	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145036 1145036 1145037 1145052 1145052 1145062 1145070 1145070 1145071 1145072 1145073 1145074 1145074	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Crchard Supplies Okavango Spring and Alignment Centre	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145035 1145036 1145037 1145052 1145062 1145062 1145062 1145073 1145070 1145071	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Crehard Supplies	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145035 1145036 1145037 1145052 1145052 1145069 1145070 1145071 1145072 1145072 1145073 1145074 1145074 1145198	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Corchard Supplies Orkavango Spring and Alignment Centre Worcester Nissan	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145035 1145036 1145037 1145033 1145052 1145053 1145062 1145070 1145071 1145071 1145073 1145073 1145074 1145073 1145074 1145164 1145164 1145198 1145232	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 4,795.72 5,358.01 2,590.80 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.81 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Cader's Auto Clinic Boland Ingenieurs Boland Ingenieurs Cader's Auto Clinic Boland Ingenieurs Boland Ingenieurs Boland Ingenieurs Boland Ingenieurs Boland Ingenieurs Orbit Boland Worcester	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145035 1145036 1145037 1145052 1145062 1145062 1145070 1145071 1145072 1145071 1145072 1145073 1145074 1145164 1145188 1145232 1145233	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,740.37 2,456.70	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Gader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Corchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145036 1145037 1145037 1145052 1145069 1145070 1145071 1145071 1145072 1145073 1145074 1145198 1145198 1145233 1145233 1145233	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 7,529.70	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Boland Boland Ingenieurs Boland Ingenieurs Boland Ingenieurs Boland Boland Worcester Baxter Auto Services Strydom Armature Winders	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145035 1145036 1145036 1145037 1145052 1145053 1145053 1145069 1145070 1145070 1145071 1145072 1145073 1145073 1145073 1145073 1145073 1145074 1145198 1145232 1145232 1145232 1145237 1145371	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.2 2,993.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,182.00	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Corchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145036 1145037 1145037 1145052 1145069 1145070 1145071 1145071 1145072 1145073 1145074 1145198 1145198 1145233 1145233 1145233	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 4,795.72 5,358.01 2,590.80 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,182.00 3,900.00	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Corchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145036 1145036 1145037 1145052 1145053 1145052 1145062 1145062 1145070 1145071 1145071 1145073 1145073 1145074 1145164 1145164 1145198 1145232 1145233 1145237 1145437 1145456	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 4,795.72 5,358.01 2,590.80 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,182.00 3,900.00	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Corchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145035 1145036 1145037 1145052 1145062 1145062 1145070 1145070 1145071 1145072 1145073 1145074 1145164 1145198 1145232 1145233 1145231 1145231 1145231 1145245 1145456 1145458	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 4,730.37 2,456.70 7,529.70 7,182.00 3,900.00 2,711.16	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Gader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Corbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145036 1145037 1145037 1145052 1145069 1145070 1145071 1145072 1145071 1145074 1145198 1145198 1145233 1145233 1145233 1145237 1145437 1145437 1145437 1145437	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Boland Boland Ingenieurs Boland Ingenieurs Sorchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145035 1145036 1145037 1145052 1145053 1145052 1145069 1145070 1145071 1145073 1145073 1145074 1145198 1145198 1145232 1145233 1145233 1145233 1145231 1145231 1145456 1145456 1145459 1145459 1145465	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.92 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 917.70	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Sorchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145035 1145036 1145036 1145037 1145052 1145062 1145062 1145070 1145070 1145071 1145073 1145073 1145074 1145164 1145164 1145164 1145165 1145232 1145233 1145232 1145456 1145456 1145456 1145456 1145456 1145465 1145467	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 4,795.72 5,358.01 2,590.80 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.81 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 9,17.70 2,025.44	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Corchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic Worcester Auto Clinic Worcester Auto Clinic	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145035 1145036 1145037 1145052 1145053 1145052 1145069 1145070 1145071 1145073 1145073 1145074 1145198 1145198 1145232 1145233 1145233 1145233 1145231 1145231 1145456 1145456 1145459 1145459 1145465	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 4,795.72 5,358.01 2,590.80 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.81 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 9,17.70 2,025.44	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Sorchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic	strip and quote	016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145035 1145036 1145037 1145052 1145062 1145062 1145070 1145070 1145071 1145072 1145073 1145074 1145164 1145198 1145232 1145233 1145371 1145371 1145458 1145458 1145458 1145465 1145468	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,730.70 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 917.70 2,025.44 2,080.03	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Gader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Crebard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic Worcester Auto Clinic Worcester Auto Clinic	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145035 1145036 1145036 1145036 1145037 1145052 1145053 1145069 1145070 1145070 1145071 1145072 1145073 1145074 1145198 1145232 1145232 1145232 1145232 1145456 1145457 1145456 1145459 1145459 1145465 1145465 1145468 1145468 1145468 1145468 1145468 1145468	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 917.70 2,025.44 2,680.03 3,211.15	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Gader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Soland Ingenieurs Soland Sypplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145035 1145036 1145037 1145052 1145053 1145052 1145053 1145069 1145070 1145071 1145071 1145073 1145073 1145074 1145198 1145198 1145232 1145233 1145233 1145235 1145235 1145456 1145456 1145456 1145467 1145467 1145467 1145467 1145467 1145467 1145467 1145473 1145473 1145473 1145484	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,598.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.41 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 917.70 2,025.44 2,680.03 3,211.15 7,086.20	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Gader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Crebard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic Worcester Auto Clinic Worcester Auto Clinic	strip and quote	016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145035 1145036 1145036 1145036 1145037 1145052 1145053 1145069 1145070 1145070 1145071 1145072 1145073 1145074 1145198 1145232 1145232 1145232 1145232 1145456 1145457 1145456 1145459 1145459 1145465 1145465 1145468 1145468 1145468 1145468 1145468 1145468	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 917.70 2,025.44 2,680.03 3,211.15	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Gader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Soland Ingenieurs Soland Sypplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic	strip and quote	2016
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145035 1145036 1145037 1145052 1145053 1145052 1145053 1145069 1145070 1145071 1145071 1145073 1145073 1145074 1145198 1145198 1145232 1145233 1145233 1145235 1145235 1145456 1145456 1145456 1145467 1145467 1145467 1145467 1145467 1145467 1145467 1145473 1145473 1145473 1145484	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,598.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.41 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 917.70 2,025.44 2,680.03 3,211.15 7,086.20	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Orchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic Orbit Boland Worcester	strip and quote	
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145035 1145036 1145037 1145052 1145053 1145052 1145053 1145069 1145070 1145071 1145071 1145073 1145073 1145074 1145198 1145198 1145232 1145233 1145233 1145235 1145235 1145456 1145456 1145456 1145467 1145467 1145467 1145467 1145467 1145467 1145467 1145473 1145473 1145473 1145484	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,598.03 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.41 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 917.70 2,025.44 2,680.03 3,211.15 7,086.20	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Gader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Soland Ingenieurs Soland Sypplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic	strip and quote	
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145035 1145036 1145037 1145052 1145053 1145052 1145053 1145069 1145070 1145071 1145071 1145073 1145073 1145074 1145198 1145198 1145232 1145233 1145233 1145235 1145235 1145456 1145456 1145456 1145467 1145467 1145467 1145467 1145467 1145467 1145467 1145473 1145473 1145473 1145484	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,598.03 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.41 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 917.70 2,025.44 2,680.03 3,211.15 7,086.20	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Orchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic Orbit Boland Worcester	strip and quote	
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145036 1145036 1145037 1145052 1145062 1145062 1145070 1145070 1145071 1145073 1145074 1145164 1145164 1145198 1145232 1145233 1145373 1145456 1145458 1145458 1145458 1145458 1145467 1145468 1145467 1145468 1145467 1145468 1145473 1145473 1145473 1145473 1145473	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,911.81 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 917.70 2,025.44 2,680.03 3,211.15 7,086.20	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Worchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic Orbit Boland Worcester	strip and quote	
1144818 1144831 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145036 1145037 1145036 1145037 1145062 1145062 1145062 1145062 1145070 1145071 1145072 1145073 1145074 1145164 1145198 1145233 1145371 1145371 1145456 1145458 1145458 1145458 1145458 1145468 1145467 1145468 1145473 1145488 1145473 1145484 [31]	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 917.70 2,025.44 2,680.03 3,211.15 7,086.23 158,227.36	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Gader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Corbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic Orbit Boland Worcester	strip and quote	
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145036 1145036 1145037 1145052 1145053 1145053 1145069 1145070 1145070 1145071 1145072 1145073 1145074 1145198 1145232 1145232 1145232 1145456 1145467 1145457 1145458 1145459 1145465 1145465 1145467 1145468 1145468 1145468 1145468 1145484 [31]	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.20 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,1529.70 7,182.00 3,900.00 2,711.6 2,350.00 917.70 2,025.44 2,680.03 3,211.15 7,086.20 158,227.36	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Orchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic Orbit Boland Worcester DEVIATIONS FOR THE	strip and quote	
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145036 1145036 1145037 1145037 1145052 1145053 1145069 1145070 1145071 1145073 1145073 1145074 1145073 1145073 1145074 1145073 1145073 1145074 1145073 1145074 1145073 1145073 1145074 1145073 1145074 1145198 1145232 1145232 1145233 1145233 1145456 1145456 1145456 1145459 1145459 1145467 1145467 1145467 1145467 1145468 1145473 1145484 [31]	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.45 2,914.68 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 917.70 2,025.44 2,680.03 3,211.15 7,086.20 158,227.36	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Sorchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic Orbit Boland Worcester DEVIATIONS FOR THE	strip and quote	
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145036 1145036 1145037 1145052 1145053 1145053 1145069 1145070 1145070 1145071 1145072 1145073 1145074 1145198 1145232 1145232 1145232 1145456 1145467 1145457 1145458 1145459 1145465 1145465 1145467 1145468 1145468 1145468 1145468 1145484 [31]	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.45 2,914.68 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 917.70 2,025.44 2,680.03 3,211.15 7,086.20 158,227.36	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Orchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic Orbit Boland Worcester DEVIATIONS FOR THE	strip and quote	
1144818 1144831 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145036 1145036 1145037 1145052 1145062 1145062 1145062 1145070 1145071 1145071 1145073 1145074 1145164 1145164 114518 114523 1145371 1145458 1145458 1145458 1145458 1145468 1145468 1145468 1145468 1145484 [31]	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.80 4,411.65 2,914.20 4,730.37 2,456.70 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 917.70 2,025.44 2,680.03 3,211.15 7,086.20 158,227.36	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Orchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic Torbit Boland Worcester DEVIATIONS FOR THE HD Transmissions Boland Network and IT Noordboland Meganiese Dienste Strydom Armature Winders	strip and quote	
1144818 1144831 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145035 1145036 1145037 1145052 1145062 1145062 1145070 1145071 1145072 1145072 1145073 1145074 1145164 1145198 1145233 1145371 1145458 1145458 1145458 1145458 1145458 1145467 1145468 1145488	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,730.77 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 91.77 2,025.44 2,680.03 3,211.15 7,086.20 158,227.36	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Gader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Orchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic Orbit Boland Worcester DEVIATIONS FOR THE HD Transmissions Boland Network and IT Noordboland Meganiese Dienste Strydom Armature Winders Rotrix Africa Industries	strip and quote	
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145035 1145036 1145037 1145052 1145053 1145053 1145069 1145070 1145072 1145073 1145073 1145074 1145073 1145073 1145074 1145073 1145074 1145073 1145073 1145073 1145074 1145198 1145232 1145233 1145371 1145466 1145467 1145467 1145467 1145468 1145468 1145473 1145484 [31]	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.93 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,182.00 3,900.00 2,711.16 2,350.00 917.70 2,025.44 2,680.03 3,211.15 7,086.20 158,227.36	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Boland Ingenieurs Boland Ingenieurs Boland Ingenieurs Boland Ingenieurs Boland Ingenieurs Orchard Supplies Okavango Spring and Alignment Centre Worcester Nissan Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic Orbit Boland Worcester DEVIATIONS FOR THE HD Transmissions Boland Network and IT Noordboland Meganiese Dienste Strydom Armature Winders Rotrix Africa Industries Kai Ma Services	strip and quote	
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145036 1145036 1145037 1145052 1145053 1145062 1145070 1145070 1145071 1145073 1145074 1145073 1145074 1145164 1145164 1145168 1145232 1145232 1145233 1145373 1145456 1145458 1145458 1145458 1145458 1145458 1145467 1145468 1145467 1145468 1145473 1145468 1145473 1145792 1145877 1145968	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.41 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 3,900.00 2,711.16 2,350.00 3,711.20 3,900.00 2,711.16 2,350.00 917.70 2,025.44 2,680.03 3,211.15 7,086.20 158,227.36	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic Orbit Boland Worcester DEVIATIONS FOR THE HD Transmissions Boland Network and IT Noordboland Meganiese Dienste Strydom Armature Winders Rotix Africa Industries Kai Ma Services Boela's Auto Repairs	strip and quote	
1144818 1144831 1144833 [63] 1144919 1144953 1144964 1145025 1145034 1145035 1145036 1145037 1145052 1145053 1145053 1145069 1145070 1145072 1145073 1145073 1145074 1145073 1145073 1145074 1145073 1145074 1145073 1145073 1145073 1145074 1145198 1145232 1145233 1145371 1145466 1145467 1145467 1145467 1145468 1145468 1145473 1145484 [31]	3,876.00 5,415.00 16,946.10 467,238.71 13,072.50 9,553.20 9,304.79 8,480.99 2,284.99 4,795.72 5,358.01 2,590.83 5,500.00 3,648.00 7,171.92 2,093.10 2,918.40 4,411.65 2,914.18 5,922.19 11,736.38 2,278.86 7,411.20 4,730.37 2,456.70 7,529.70 7,182.00 9,71.16 2,350.00 9,71.71 2,025.44 2,680.03 3,211.15 7,086.20 158,227.36	Ferobrake Worcester Fiab Mechanical Installations Rotrix Africa Industries DEVIATIONS FOR THE Orbit Boland Worcester Strydom Armature Boland Hydraulis Cader's Auto Clinic Boland Ingenieurs HD Transmissions Boland Ingenieurs Cader's Auto Clinic Harry's Upholestery Tony's Motors Spares Cader's Auto Clinic Boland Ingenieurs Orbit Boland Worcester Baxter Auto Services Strydom Armature Winders V & S Verkoeling Harry's Upholestery Frank Vos Motors Autozone Worcester Auto Clinic Orbit Boland Worcester DEVIATIONS FOR THE HD Transmissions Boland Network and IT Noordboland Meganiese Dienste Strydom Armature Winders Rotix Africa Industries Kai Ma Services Boela's Auto Repairs	strip and quote	

Order nr.	A ==	Camilan Basides :	Danner
	Amount	Service Provider	Reason
1145972 1145973	4,217.19	Jec Spares Spaedy	strip and quote strip and quote
1146043		Worcester Project and Maintenance	strip and quote
1146046		HSM Amanzi Pump and Sewerage Engineering	strip and quote
1146110		Q-Shop Worcester	strip and quote
1146111		Boela's Auto Repairs	strip and quote
1146123	3,244.26	Transtech	strip and quote
1146124		Transtech	strip and quote
1146126		Transtech	strip and quote
1146127		Transtech	strip and quote
1146128		Transtech	strip and quote
1146186		Strydom Armature Winders	strip and quote
1146313		Visser's Ingenieurswerke	strip and quote
1146314		Cader's Auto Electric	strip and quote
1146315	4,688.00	Orchard Supplies	strip and quote strip and quote
1146316 1146317		Boland Mowers	strip and quote
1146317		Boland Ingenieurs	strip and quote
1146319		Okavango Spring and Alignment Centre	strip and quote
1146320		Jec Spares	strip and quote
1146321		Orchard Supplies	strip and quote
1146323	2,105.01		strip and quote
1146324		Audensberg Toyota	stnp and quote
1146325	2,358.18	HD Transmissions	strip and quote
1146326		Boland Ingenieurs	strip and quote
1146357	3,687.67	Non Pareil Garage	strip and quote
1146369	27,861.60	Emerald Infrastructure Solutions	strip and quote
1146404		HD Transmissions	strip and quote
[37]	312,419.10		C
		DEVIATIONS FOR THE	MONTH, EER 2017
-		DEVIATIONS FOR THE	WONTH, FEB 2017
1146436	6 186 76	Boela's Auto Repairs	strip and quote
1146440		Orchard Supplies	strip and quote
1146441		Transcape	strip and quote
1146442		Transcape	strip and quote
1146443		Transcape	strip and quote
1146444		Transcape	strip and quote
1146445		Specialised Municipal Equipment	strip and quote
1146446		Boela's Auto Repairs	strip and quote
1146447		Worcester Build it	strip and quote
1146455		Worcester Auto Clinic	strip and quote
1146456		Cader's Auto Clinic	strip and quote
1146462		Orbit Boland Worcester	strip and quote
1146466		Fiab Mechanial Installations	strip and quote
1146482		Hyper Doors	strip and quote
1146519	5,110.08	Orchard Supplies	strip and quote
1146520		Orchard Supplies	strip and quote
1146521		Boland Mowers	strip and quote
1146522		Boland Hydraulics	strip and quote
1146523		Boland Ingenieurs	strip and quote
1146524		Boland Hydraulics	strip and quote
1146525		Specialised Municipal Equipment	strip and quote
1146526		Boland Hydraulics	strip and quote
1146527		Boland Hydraulics	strip and quote
1146548		Boland Mowers	strip and quote
1146567		Capital Security	strip and quote
1146575		HSM Amanzi Pump and Sewerage Engineering	
1146579		Boland Hydraulics	strip and quote
1146759		Battery Centre Worcester	strip and quote
1146760		Orbit Boland Worcester	strip and quote
1146761		HD Transmissions	strip and quote
1146763		Boland Hydraulics	strip and quote
1146764		Cader's Auto Clinic	strip and quote
1146765		Cader's Auto Clinic	strip and quote
1146766		Orchard Supplies	strip and quote
1146767		Tony's Motor Spares	
1146768		Boland Gearbox Centre	strip and quote
1146769		Koons Massurement & Control	strip and quote
1146851		Kocos Measurement & Control Breerivier Kommunikasie	i '1
1146859		Jec Spares	strip and quote
1146866 1146870		Orbit Boland Worcester	strip and quote
		Hydrenco	strip and quote
1146877 1146878		Specialised Municipal Equipment	strip and quote
1146878		Cader's Auto Clinic	strip and quote
1146880	4,054.00		strip and quote
1146881		Q-Shop Worcester	strip and quote
1146885		Baxter Auto Services	strip and quote
1146886		Boland Hydraulics	strip and quote
			strip and quote
1146889	3,770.00		
1146897		Emerald Infrastructure Solutions	strip and quote
1146935		AC Security	strip and quote
1146969		Breerivier Kommunikasie	strip and quote
1146975		Strydom Armature Winders	strip and quote
1146976		Strydom Armature Winders	strip and quote
1146996		Boland Ingenieurs	strip and quote
1146997		Jec Spares	strip and quote
1146998 1146999		Orbit Boland Worcester Boland Ingenieurs	strip and quote



Order nr.	Amount	6 2017 FINANCIAL YEAR. Service Provider	Reason
1147001		Boela's Auto Repairs	strip and quote
1147002		Jec Spares	strip and quote
1147018		Diesel Eletric	strip and quote
1147057		Boland Ingenieurs	strip and quote
1147058	2,105.01		strip and quote
1147059		Worcester Gearbox Centre	strip and quote
1147061		Jaffe's Ford	strip and quote
1147062		High Power Equipment Africa	strip and quote
1147063		SM Consultants	
			strip and quote
1147160		Kocas Measuremnet & Control	strip and quote
1147202		Orchard Supplies	strip and quote
1147206		HSM Amanzi Pump and Sewerage Engineering	strip and quote
1147207		Fiab Mechanical Installations	strip and quote
1147209		Orchard Supplies	strip and quote
1147210		Cader's Auto Clinic	strip and quote
1147211		Worcester Brake and Clutch	strip and quote
1147212		Worcester Brake and Clutch	strip and quote
1147213	3,878.28	Worcester Brake and Clutch	strip and quote
1147214	12,242.46	Worcester Brake and Clutch	strip and quote
1147219	5,025.12	NTT Volkswagen Worcester	strip and quote
1147232	11,299.68	Peninsula Water Treatment & Engineering	strip and quote
1147233	19,720.00	CJ Nasson Maintenance	strip and quote
1147257	10,555.00	Landcruiser Specialist	strip and quote
1147267		Manie's Verkoeling	strip and quote
1147288		Orchard Supplies	strip and quote
1147289		Jec Spares	strip and quote
1147290		Boland Mowers	strip and quote
1147294		Boela's Auto Repairs	+ · · · · · · · · · · · · · · · · · · ·
			strip and quote
1147343		AAD Truck & Bus	strip and quote
1147344		Boland Ingenieurs	strip and quote
1147345		Boland Ingenieurs	strip and quote
1147346		Saayman Springworks	strip and quote
1147347		High Power Equipment Africa	strip and quote
1147348		Orchard Supplies	strip and quote
1147349		Frank Vos Motors	strip and quote
[94]	736,575.59		
1147371 1147425		Orbit Boland Worcester HSM Amanzi Pump and Sewerage Engineers	strip and quote
1147426		Boland Hoedrukspuite	strip and quote
1147428		Turfmaster Bellville	strip and quote
1147433		Orbit Boland Worcester	strip and quote
and the same of			
1147439 1147447		Springbok Verkoeling AAD Truck & Bus	strip and quote
			strip and quote
1147462		Noordboland Meganiese Dienste	strip and quote
1147489		Strydom Armature Winders	strip and quote
1147492		HSM Amanzi Pump and Sewerage Engineers	strip and quote
1147493		HSM Amanzi Pump and Sewerage Engineers	strip and quote
1147511		Worcester Auto Clinic	strip and quote
1147512		Boland Hydraulics	strip and quote
1147513		Boland Hydraulics	strip and quote
1147514		Boland Hydraulics	strip and quote
1147515	15,073.36	Boland Hydraulics	strip and quote
1147531		Worcester Gearbox Centre	strip and quote
1147533		Orbit Boland Worcester	strip and quote
1147534	2,391.00		strip and quote
1147535	2,368.01	Speedy	strip and quote
1147550		Orchard Supples	strip and quote
1147588		Noordboland Meganiese Dienste	strip and quote
1147601		Fiab Mechanical Installations	strip and quote
1147602		HSM Amanzi Pump and Sewerage Engineers	strip and quote
1147603		Fiab Mechanical Installations	strip and quote
1147669		Worcester Auto Clinic	strip and quote
1147677		Boela's Auto Repairs	strip and quote
1147680		Jec Spares	strip and quote
1147681		AAD Truck & Bus	strip and quote
1147682		Jaffe's Ford Saayman Springworks	strip and quote
1147685			strip and quote
1147700		Vision Elevators	strip and quote
1147701		Strydom Armature Winders	strip and quote
1147800		Baxter Auto Services	strip and quote
1147807		Boland Ingenieurs	strip and quote
1147808		Boland Ingenieurs	strip and quote
		Boland Ingenieurs	strip and quote
1147809		Boland Ingenieurs	strip and quote
1147809 1147810	7 000 00	Worcester Gearbox Centre	strip and quote
1147809	7,906.62	Goudini Brandblussers	strip and quote
1147809 1147810		Goudini Brandblussers	strip and quote
1147809 1147810 1147811	2,101.02	Manie Verkoeling	I Janes
1147809 1147810 1147811 1147818 1147826	2,1 <u>01.02</u> 7,095.00		strip and quote
1147809 1147810 1147811 1147818 1147826 1147830	2,101.02 7,095.00 5,768.40	Manie Verkoeling Strydom Armature Winders	strip and quote
1147809 1147810 1147811 1147818 1147826 1147830 1147846	2,101.02 7,095.00 5,768.40 5,979.30	Manie Verkoeling Strydom Armature Winders De La Rosa Ingenieurs/ Trailers en Staalwerke	strip and quote strip and quote
1147809 1147810 1147811 1147818 1147826 1147830 1147846 1147877	2,101.02 7,095.00 5,768.40 5,979.30 5,707.41	Manie Verkoeling Strydom Armature Winders De La Rosa Ingenieurs/ Trailers en Staalwerke Specialised Municipal Equipment	strip and quote strip and quote strip and quote
1147809 1147810 1147811 1147818 1147826 1147830 1147846 1147877	2,101.02 7,095.00 5,768.40 5,979.30 5,707.41 11,298.83	Manie Verkoeling Strydom Armature Winders De La Rosa Ingenieurs/ Trailers en Staalwerke Specialised Municipal Equipment Orchard Suppliers	strip and quote strip and quote strip and quote strip and quote
1147809 1147810 1147811 1147818 1147826 1147830 1147846 1147877 1147878	2,101.02 7,095.00 5,768.40 5,979.30 5,707.41 11,298.83 3,969.17	Manie Verkoeling Strydom Armature Winders De La Rosa Ingenieurs/ Trailers en Staalwerke Specialised Municipal Equipment Orchard Suppliers	strip and quote strip and quote strip and quote strip and quote strip and quote
1147809 1147810 1147811 1147818 1147826 1147830 1147846 1147877 1147878 1147879	2,101.02 7,095.00 5,768.40 5,979.30 5,707.41 11,298.83 3,969.17 6,851.40	Manie Verkoeling Strydom Armature Winders De La Rosa Ingenieurs/ Trailers en Staalwerke Specialised Municipal Equipment Orchard Suppliers Orchard Suppliers Worcester Brake and Clutch	strip and quote
1147809 1147810 1147811 1147818 1147826 1147830 1147846 1147877 1147878 1147879 1147880 1147880	2,101.02 7,095.00 5,768.40 5,979.30 5,707.41 11,298.83 3,969.17 6,851.40 2,228.70	Manie Verkoeling Strydom Armature Winders De La Rosa Ingenieurs/ Trailers en Staalwerke Specialised Municipal Equipment Orchard Suppliers Orchard Suppliers Worcester Brake and Clutch Worcester Brake and Clutch	strip and quote
1147809 1147810 1147811 1147818 1147826 1147830 1147846 1147877 1147878 1147879 1147893 1147894	2,101.02 7,095.00 5,768.40 5,979.30 5,707.41 11,298.83 3,969.17 6,851.40 2,228.70 12,283.50	Manie Verkoeling Strydom Armature Winders De La Rosa Ingenieurs/ Trailers en Staalwerke Specialised Municipal Equipment Orchard Suppliers Orchard Suppliers Worcester Brake and Clutch Worcester Brake and Clutch Worcester Brake and Clutch	strip and quote
1147809 1147810 1147811 1147818 1147826 1147830 1147846 1147877 1147879 1147880 1147893 1147894	2,101.02 7,095.00 5,768.40 5,979.30 5,707.41 11,298.83 3,969.17 6,851.40 2,228.70 12,283.50 2,443.50	Manie Verkoeling Strydom Armature Winders De La Rosa Ingenieurs/ Trailers en Staalwerke Specialised Municipal Equipment Orchard Suppliers Orchard Suppliers Worcester Brake and Clutch Worcester Brake and Clutch Boland Mowers	strip and quote
1147809 1147810 1147811 1147818 1147826 1147830 1147846 1147877 1147878 1147879 1147893 1147893	2,101.02 7,095.00 5,768.40 5,979.30 5,707.41 11,298.83 3,969.17 6,851.40 2,228.70 12,283.50 2,443.50	Manie Verkoeling Strydom Armature Winders De La Rosa Ingenieurs/ Trailers en Staalwerke Specialised Municipal Equipment Orchard Suppliers Orchard Suppliers Worcester Brake and Clutch Worcester Brake and Clutch Worcester Brake and Clutch	strip and quote



NDIX J. DEV	IATIONS FOR THE 201	S FOR THE YEAR ENDED 30 JUNE 201 3 2017 FINANCIAL YEAR.		
Order nr.	Amount	Service Provider		Reason
1148092		Boland Ingenieurs	strip and quote	
1148093			strip and quote	
1148094		Jec Spares	strip and quote	
1148095		Jec Spares	strip and quote	
1148145		HD Transmissions	strip and quote	
1148146			strip and quote	
1148147			strip and quote	
1148148			strip and quote	_,
1148206			strip and quote	· v
1148207		1100 1110011111111111111111111111111111	strip and quote	
1148220		Dolario	strip and quote	
1148225		Y 1 12 11 11 11 11 11 11 11 11 11 11 11 1	strip and quote Strip and quote	
1147494		HSM Amanzi Pump and Sewerage Engineers	Sinp and quote	
[64]	655,694.08			
		DEVIATIONS FOR THE	MONTH: APR 2017	
	4			
1148380			strip and quote	
1148381			strip and quotestrip and quote	
1148416			strip and quote	
1148478			strip and quote	
1148481			strip and quote	-
1148495			strip and quote	
1148502		Orchard Supplies	strip and quote	
1148510		Jec Spares	strip and quote	
1148521		Baxter Auto Services	strip and quote	
114852		Boland Gearbox Centre	strip and quote	
1148523		Tony's Motor Spares	strip and quote	· · · · · · · · · · · · · · · · · · ·
114852		Worcester Gearbox Centre	strip and quote	
1148539		Breerivier Kommunikasie	strip and quote	
1148744	and the same of th	Orbit Boland Worcester	strip and quote	
114874		Auto Repair Import Export	strip and quote	
1148766		Worcester Project and Maintenance	strip and quote	
114877		Peninsula Water Treatment	strip and quote	
114885	3,312.84	Breerivier Kommunikasie	strip and quote	
114891		AAD Truck & Bus	strip and quote	
114893		AAD Truck & Bus	strip and quote	
114894		Tony's Motor Spares	strip and quote	
114895	8,322.00	Fire Delders		
			strip and quote	
114895 [24]		Worcester Auto Clinic	strip and quote	7
[24]	3 2,837.18 235,207.70	Worcester Auto Clinic DEVIATIONS FOR THE	strip and quote MONTH: MAY 2017	
[24]	3 2,837.18 235,207.70 8 2,525.44	Worcester Auto Clinic DEVIATIONS FOR THE Orchard Supplies	strip and quote	
[24] 114901 114901	3 2,837.18 235,207.70 8 2,525.44 9 2,872.00	DEVIATIONS FOR THE Orchard Supplies Speedy	strip and quote MONTH: MAY 2017 strip and quote	7
114901 114901 114902	3 2,837.18 235,207.70 8 2,525.44 9 2,872.00 4 5,928.00	Worcester Auto Clinic DEVIATIONS FOR THE Orchard Supplies	MONTH: MAY 2017 strip and quote strip and quote strip and quote strip and quote	
[24] 114901 114901	3 2,837.18 235,207.70 8 2,525.44 9 2,872.00 4 5,928.00 6 8,995.00 9 3,135.00	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruler Specialist	MONTH: MAY 2017 strip and quote	Z
114901 114901 114902 114902	8 2,525,44 9 2,872.00 4 5,928.00 6 8,995.00 8 4,765.20	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre	strip and quote MONTH: MAY 2017 strip and quote	
114901 114901 114902 114902 114903	8 2.525.44 9 2.872.00 4 5.928.00 6 8.995.00 9 3.135.00 7 19.939.60	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions	strip and quote MONTH: MAY 2017 strip and quote	2
114901 114901 114902 114902 114903 114903	8 2,525,44 9 2,872.00 6 8,995.00 9 3,135.00 7 19,939.60 0 27,292.17	Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics	strip and quote MONTH: MAY 2017 strip and quote	Z
114901 114901 114902 114902 114903 114904 114907 114907	8 2,525,44 9 2,872,00 4 5,928,00 9 3,135,00 9 3,135,00 8 4,765,20 7 19,939,60 0 27,292,17 1 4,446,00	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruler Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares	strip and quote MONTH: MAY 2017 strip and quote	7
114901 114901 114902 114902 114903 114904 114906 114907 114921	8 2,525,44 9 2,872.00 4 5,928.00 9 3,135.00 7 19,939.60 0 27,292.17 1 4,446.00 2 5,737.46	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech	strip and quote MONTH: MAY 2017 strip and quote	7
[24]	8 2,525,44 9 2,872,00 6 8,995,00 8 4,765,20 7 19,939,60 0 27,292,17 1 4,446,00 2 5,737,46 9 3,722,10	Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature	strip and quote MONTH: MAY 2017 strip and quote	
114901 114901 114902 114902 114903 114904 114907 114921 114921 114921	8 2,525,44 9 2,872.00 6 8,995.00 9 3,135.00 8 4,765.20 7 19,939.60 0 27,292.17 1 4,446.00 2 5,737.46 9 3,722.10 3 4,080.00	Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing	strip and quote MONTH: MAY 2017 strip and quote	2
114901 114901 114902 114902 114903 114904 114906 114907 114921 114921 114927 114927 114935	8 2,525,44 9 2,872,00 4 5,928,00 9 3,135,00 7 19,939,60 0 27,292,17 1 4,446,00 2 5,737,46 9 3,722,10 3 4,080,00 3 5,800,00	Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emeraid Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs	strip and quote MONTH: MAY 2017 strip and quote	
[24]	8 2,525,44 9 2,872.00 6 8,995.00 9 3,135.00 7 19,939.60 0 27,292.17 1 4,446.00 2 5,737.46 9 3,722.10 3 4,080.00 4 2,411.10	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions	strip and quote MONTH: MAY 2017 strip and quote	
[24]	8 2,525,44 9 2,872,00 6 8,995,00 9 3,135,00 7 19,939,60 0 27,292,17 1 4,446,00 2 5,737,46 9 3,722,10 3 4,080,00 3 5,800,00 4 22,411,10 0 6,670,94	Worcester Auto Clinic DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre	strip and quote MONTH: MAY 2017 strip and quote	
114901 114901 114902 114902 114903 114904 114907 114921 114921 114927 114935 114935 114944	8 2,525,44 9 2,872,00 4 5,928,00 9 3,135,00 7 19,939,60 0 27,292,17 1 4,446,00 2 5,737,46 3 4,080,00 3 15,800,00 4 2,411,10 0 6,670,94 1 3,276,36	Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre	strip and quote MONTH: MAY 2017 strip and quote	
[24]	8 2,525,44 9 2,872,00 4 5,928,00 9 3,135,00 8 4,765,20 7 19,939,60 0 27,292,17 1 4,446,00 2 5,737,46 9 3,722,10 3 4,080,00 3 5,800,00 4 2,411,10 6,670,94 1 3,276,36 17 9,336,60	Worcester Auto Clinic DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre	strip and quote MONTH: MAY 2017 strip and quote	
[24]	8 2,525,44 9 2,872,00 4 5,928,00 6 8,995,00 9 3,135,00 7 19,939,60 0 27,292,17 1 4,446,00 2 5,737,46 9 3,722,10 3 4,080,00 3 5,800,00 4 2,411,10 0 6,670,94 1 3,276,36 4 9,114,30	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite	strip and quote MONTH: MAY 2017 strip and quote	
114901 114901 114902 114902 114903 114904 114907 114921 114927 114925 114935 114935 114944 114944 114944 114944	8 2,525,44 9 2,872.00 6 8,995.00 9 3,135.00 7 19,939.60 0 27,292.17 1 4,446.00 2 5,737.46 9 3,722.10 3 4,080.00 3 5,800.00 0 6,670.94 1 3,276.36 1 3,276.36 1 9,3136.00	Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emeraid Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester	strip and quote MONTH: MAY 2017 strip and quote	
114901 114901 114902 114902 114903 114904 114907 114921 114921 114927 114935 114934 114944 114946 114945	8 2,525,44 9 2,872,00 4 5,928,00 9 3,135,00 7 19,939,60 0 27,292,17 1 4,446,00 2 5,737,46 9 3,722,10 3 4,080,00 3 5,800,00 4 2,411,10 0 6,670,94 1 3,276,36 1 9,336,60 1 9,336,60 1 9,336,60 1 9,336,60 1 7,495,50	Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke	strip and quote MONTH: MAY 2017 strip and quote	
[24]	8 2,525,44 9 2,872,00 4 5,928,00 9 3,135,00 7 19,939,60 0 27,292,17 1 4,446,00 2 5,737,46 9 3,722,00 3 4,080,00 3 5,800,00 4 2,411,10 6,670,94 1 3,276,36 17 9,336,60 14 9,114,30 17 3,260,00 18 7,495,56	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders	strip and quote MONTH: MAY 2017 strip and quote	
114901 114901 114902 114902 114903 114904 114907 114921 114921 114927 114935 114934 114944 114946 114945	3 2,837.18 235,207.70 8 235,207.70 8 2,525,44 9 2,872.00 4 5,928.00 9 3,135.00 8 4,765.20 7 19,939.60 0 27,292.17 1 4,446.00 2 5,737.46 9 3,722.10 3 4,080.00 3 5,800.00 4 2,411.10 0 6,670.94 1 3,276.36 1 3,276.36 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 1 3,260.00 2 8,558.00 1 2,850.00 1 2,867.88	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Tony's Truck Centre Tony's Truck Centre Untra Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Tony's Truck Centre	strip and quote MONTH: MAY 2017 strip and quote	
[24]	8 2,525,44 9 2,872.00 6 8,995.00 9 3,135.00 7 19,939.60 0 27,292.17 1 4,446.00 2 5,737.46 9 3,722.10 3 4,080.00 3 5,800.00 4 2,411.10 0 6,670.94 1 3,276.36 17 9,336.66 17 9,336.66 17 9,114.30 17 3,260.00 18 7,495.56 19 3,785.00 10 2,855.00 10 2,867.88	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Strydom Armature Winders Strydom Armature Winders Tony's Truck Centre	strip and quote MONTH: MAY 2017 strip and quote	
114901 114901 114902 114902 114903 114904 114907 114921 114927 114926 114935 114944 114944 114946 114955 114956 114956	8 2,525,44 9 2,872,00 4 5,928,00 6 8,995,00 9 3,135,00 7 19,939,60 0 27,292,17 1 4,446,00 2 5,737,46 9 3,722,10 3 4,080,00 3 5,800,00 4 2,411,10 0 6,670,94 4 9,114,30 17 3,260,00 18 7,495,56 19 8,258,16 10 2,850,00 10 2,867,88 11 2,116,12 17 2,339,11	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders CBS Worcester Boland Hoedrukspuite CBS Worcester	strip and quote MONTH: MAY 2017 strip and quote	
[24]	8 2,525,44 9 2,872,00 6 8,995,00 9 3,135,00 7 19,939,60 0 27,292,17 1 4,446,00 2 5,737,46 3 4,080,00 3 5,800,00 3 5,800,00 6,670,94 1 3,276,36 1 3,276,36 1 9,336,60 1 9,336,60 1 9,346,60 1 1 3,276,36 1 9,336,60 1 9,346,60 1 1 3,276,36 1 9,346,60 1 1 3,276,36 1 9,346,60 1 1 3,276,36 1 9,346,60 1 1 3,276,36 1 9,346,60 1 1 3,276,36	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Strydom Armature Winders Tony's Truck Centre CBS Worcester Boland Hoedrukspuite CCBS Worcester Boland Hoedrukspuite CCBS Worcester Boland Hoedrukspuite Cader's Auto Electric Cader's Auto Electric	strip and quote MONTH: MAY 2017 strip and quote	
[24]	3 2,837.18 235,207.70 8 235,207.70 8 2,525,44 9 2,872.00 4 5,928.00 9 3,135.00 8 4,765.20 7 19,939.60 0 27,292.17 1 4,446.00 2 5,737.46 9 3,722.10 3 4,080.00 3 5,800.00 4 2,411.10 0 6,670.94 1 3,276.36 1 3,260.00 1 3,2	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Tony's Truck Centre Ce La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Tony's Truck Centre Ce Bo Worcester Boland Hoedrukspuite Cader's Auto Electric Cader's Auto Electric Cader's Auto Electric	strip and quote strip and quote	
[24]	8 2,525,44 9 2,872,00 4 5,928,00 9 3,135,00 7 19,939,60 0 27,292,17 1 4,446,00 2 5,737,46 9 3,722,10 3 4,080,00 3 5,800,00 4 2,411,10 0 6,670,94 1 3,276,36 1 9,336,60 4 9,114,30 1 9,336,60 1 1,14,35 1 0,2850,00 1 2,850,00 1 2,850,00 1 2,850,00 1 2,850,00 1 2,850,00 1 2,116,13 1 2,136,14 1 2,116,12 1 2,335,14 8 2,355,16 9 9 2,521,04 1 5,271,44	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Strydom Armature Winders Strydom Armature Winders Tony's Truck Centre CBS Worcester Boland Hoedrukspuite CCBS Worcester Boland Hoedrukspuite Cader's Auto Electric Cader's Auto Electric Cader's Auto Electric HD Transmissions	strip and quote MONTH: MAY 2017 strip and quote	
[24]	8 2,525,44 9 2,872,00 4 5,928,00 9 3,135,00 7 19,939,60 0 27,292,17 1 4,446,00 2 5,737,46 9 3,722,10 1 4,446,00 3 4,080,00 3 5,800,00 4 2,411,10 6,670,94 1 3,276,36 1 9,336,60 1 9,14,30 1 9,14,30 1 1,14,30	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Strydom Armature Winders Tony's Truck Centre CBS Worcester Boland Hoedrukspuite Cader's Auto Electric HD Transmissions Emerald Indrastructure Solutions	strip and quote MONTH: MAY 2017 strip and quote	
114901 114901 114902 114902 114903 114904 114907 114921 114925 114935 114935 114935 114944 114944 114945 11495 11495 11495 11496 11496 11496 11496 11496 11496 11496 11496	8 2,525,44 9 2,872,00 6 8,995,00 9 3,135,00 7 19,939,60 0 27,222,17 1 4,446,00 2 5,737,46 3 4,080,00 3 5,800,00 1 3,276,36 1 3,276,36 1 3,276,36 1 3,276,36 1 4,95,56 1 5,271,44 9 1,114,30 1 3,276,36 1 4,95,56 1 5,251,66 1 2,855,66 1 2,855,66 1 2,855,66 1 2,116,12 1 8,252,16 1 8,252,16 1 1,116,12 1 8,252,16 1 1,116,12 1 8,252,16 1 1,116,12	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Strydom Armature Winders Tony's Truck Centre CBS Worcester Boland Hoedrukspuite Cader's Auto Electric Cader's Auto Electric I Cader's Auto Electric I Emerald Indrastructure Solutions Fiab Mechanical Installations	strip and quote strip and quote	
114901 114901 114902 114902 114903 114904 114907 114921 114921 114927 114935 114935 114935 114935 114935 114935 114935 114936 114935 114936 114936 11496 11496 11496	3	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Tony's Truck Centre Ce La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Tony's Truck Centre Ce La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Tony's Truck Centre Ce Boland Hoedrukspuite Cader's Auto Electric Cader's Auto Electric HD Transmissions Emerald Indrastructure Solutions Fiab Mechanical Installations Strydom Armature Winders	strip and quote MONTH: MAY 2017 strip and quote	
114901 114901 114902 114902 114903 114904 114907 114921 114925 114935 114935 114935 114944 114944 114945 11495 11495 11495 11496 11496 11496 11496 11496 11496 11496 11496	8 2,525,44 9 2,872,00 6 8,995,00 9 3,135,00 7 19,939,60 0 27,222,17 1 4,446,00 2 5,737,46 3 4,080,00 3 5,800,00 1 3,276,36 1 3,276,36 1 3,276,36 1 3,276,36 1 4,95,56 1 5,271,44 9 1,114,30 1 3,276,36 1 4,95,56 1 5,251,66 1 2,855,66 1 2,855,66 1 2,855,66 1 2,116,12 1 8,252,16 1 8,252,16 1 1,116,12 1 8,252,16 1 1,116,12 1 8,252,16 1 1,116,12	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Tony's Truck Centre Ce La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Tony's Truck Centre Ce La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Tony's Truck Centre Ce Boland Hoedrukspuite Cader's Auto Electric Cader's Auto Electric HD Transmissions Emerald Indrastructure Solutions Fiab Mechanical Installations Strydom Armature Winders	strip and quote strip and quote	
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114901 114901 114902 114902 114903 114904 114907 114921 114927 114926 114935 114935 114935 114944 114944 114947 114957 114957 114957 114961 114961 114961 114961	3	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Strydom Armature Winders Tony's Truck Centre Cader's Auto Electric Cader's Auto Electric Cader's Auto Electric HD Transmissions Emerald Indrastructure Solutions Fiab Mechanical Installations Strydom Armature Winders Strydom Armature Winders Strydom Armature Vinders Strydom Armature Vinders Fiab Mechanical Installations Strydom Armature Winders	strip and quote strip and quote	
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[24]	3	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Strydom Armature Winders Tony's Truck Centre Cader's Auto Electric Cader's Auto Electric Cader's Auto Electric HD Transmissions Emerald Indrastructure Solutions Fiab Mechanical Installations Strydom Armature Winders Strydom Armature Winders Strydom Armature Vinders Strydom Armature Vinders Fiab Mechanical Installations Strydom Armature Winders	strip and quote strip and quote	
[24]	3 2,837.18 235,207.70 8 2,525.44 9 2,872.00 6 8,995.00 9 3,135.00 8 4,765.20 7 19,939.60 0 27,292.77 1 4,446.00 2 5,737.46 9 3,722.10 3 4,080.00 3 5,800.00 4 2,411.10 0 6,670.94 1 3,276.36 1 3,276.36 1 3,260.00 1 3,276.36 1 3,260.00 1 3,276.36 1 3,276.36 1 3,276.36 1 3,276.36 1 3,276.36 1 3,276.36 1 3,276.36 1 3,276.36 1 3,276.36 1 3,276.36 1 3,276.36 1 3,276.36 1 3,276.36 1 3,276.36 1 3,276.36 1 3,276.36 1 3,39.11 1 5,271.4 1 5,271.4 1 5,271.4 1 5,271.5 1 6,957.5 1 6,957.5 1 6,957.5 1 6,957.5 1 3,796.20 2 218,632.36	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Strydom Armature Winders Strydom Armature Winders Cader's Auto Electric Strydom Armature Winders Flab Mechanical Installations Strydom Armature Winders Strydom Armature Winders Strydom Armature Winders Cader's Auto Electric Strydom Armature Winders Flab Mechanical Installations Strydom Armature Winders DEVIATIONS FOR THI DEVIATIONS FOR THI Worcester Project and Maintenance Engineerin Worcester Project and Maintenance Engineerin Worcester Project and Maintenance Engineerin	strip and quote	
[24]	8 2,525,44 9 2,872,00 6 8,995,00 9 3,135,00 7 19,939,60 0 27,292,17 1 4,446,00 2 5,737,46 9 3,722,10 3 4,080,00 3 5,800,00 6,670,94 1 3,276,36	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Strydom Armature Winders Tony's Truck Centre CBS Worcester Boland Hoedrukspuite Cader's Auto Electric Cader's Morester Fiab Mechanical Installations Strydom Armature Winders Strydom Armature Winders DEVIATIONS FOR THI Brandwatch Besproeiing Worcester Project and Maintenance Engineerir WP Locksmith	strip and quote	
[24]	3	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Strydom Armature Winders Strydom Armature Winders Cader's Auto Electric Strydom Armature Winders Flab Mechanical Installations Strydom Armature Winders Strydom Armature Winders Strydom Armature Winders Cader's Auto Electric Strydom Armature Winders Flab Mechanical Installations Strydom Armature Winders DEVIATIONS FOR THI DEVIATIONS FOR THI Worcester Project and Maintenance Engineerin Worcester Project and Maintenance Engineerin Worcester Project and Maintenance Engineerin	strip and quote	
[24]	8 2,525,44 9 2,872,00 6 8,995,00 9 3,135,00 7 19,939,60 0 27,292,17 1 4,446,00 2 5,737,46 9 3,722,10 3 4,080,00 3 5,800,00 1 3,276,33 4 (080,00 3 5,800,00 0 6,670,94 1 3,276,36 1 3,260,00 1 3,276,36 1 3,260,00 1 3,276,36 1 3,276,37 1 3,260,00 1 2,867,86 1 3,276,37 1 3,260,00 1 2,867,86 1 3,276,37	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emerald Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Strydom Armature Winders Tony's Truck Centre CBS Worcester Boland Hoedrukspuite Cader's Auto Electric Cader's Auto Electric HD Transmissions Emerald Indrastructure Solutions Fiab Mechanical Installations Strydom Armature Winders DEVIATIONS FOR THI D Brandwatch Besproeiing Worcester Project and Maintenance Engineerir WP Locksmith Cader's Auto eletric Cader's Auto eletric Cader's Auto eletric Cader's Auto eletric	strip and quote	
[24]	8 2,525,44 9 2,872,00 6 8,995,00 9 3,135,00 7 19,939,60 0 27,222,17 1 4,446,00 2 5,737,46 3 4,080,00 3 5,800,00 1 3,276,36 9 3,722,10 1 4,446,00 2 5,737,46 1 3,276,36 1 3,276,36 1 3,276,36 1 3,276,36 1 3,276,36 1 3,276,36 1 4,95,55 1 6,957,57 1 5,271,47	DEVIATIONS FOR THE Orchard Supplies Speedy Maxal Projects Manie's Verkoeling Landcruier Specialist Boland Gearbox Centre Emeraid Infrastructure Solutions Boland Hydraulics Tony's Motor Spares Transtech Strydom Armature Brandwatch Besproeiing Boela's Auto Repairs HD Transmissions Tony's Truck Centre Worcester Gearbox Centre Boland Hoedrukspuite NTT Volkswagen Worcester De La Rosa Ingenieurs/Trailers and Staalwerke Strydom Armature Winders Strydom Armature Winders Tony's Truck Centre CaBS Worcester Boland Hoedrukspuite Cader's Auto Electric Strydom Armature Winders Fiab Mechanical Installations Strydom Armature Winders Strydom Armature Winders DeVIATIONS FOR THI Brandwatch Besproeiing Worcester Project and Maintenance Engineerin WP Locksmith Cader's Auto eletric Cader's Auto eletric Cader's Auto eletric Cader's Auto eletric	strip and quote strip and quote	



BREEDE VALLEY MUNICIPALITY ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017 APPENDIX J: DEVIATIONS FOR THE 2016 2017 FINANCIAL YEAR. Service Provider Order nr. **Amount** strip and quote 4,233.60 Specialised Municipal Equipment 1150126 11,012.40 Boland Ingenieurs 19,950.00 Rainbow Planthire strip and quote 1150135 strip and quote 1150209 3,120.00 Boland Mowers strip and quote 1150235 strip and quote 6,636.40 Orbit Boland Worcester 1150260 strip and quote 13,554.60 Syntell 17,806.80 Syntell 1150331 strip and quote 1150332 6,030,60 CS Traffic Engineering & Consulting Services
4,850,70 Worcester Brake and Cluth
4,850,70 Worcester Brake and Cluth strip and quote 1150352 strip and quote 1150360 strip and guote 1150361 4,107,42 Worcester Brake and Cluth 3,951,24 Worcester Brake and Cluth 19,328,70 HSM Amanzi Pump and Sewerage Engineers strip and quote 1150362 strip and quote 1150363 strip and quote 1150407 strip and quote 3,185.49 Jec Spares 1150411 28,431.60 HSM Amanzi Pump and Sewerage Engineers 16,673.64 Breerivier Kommunikasie strip and quote 1150412 strip and quote 1150413 strip and quote 5,844.36 Jec Spares 1150535 29,364.12 HSM Amanzi Pump and Sewerage Engineers 27,624.48 HSM Amanzi Pump and Sewerage Engineers 28,277.70 HSM Amanzi Pump and Sewerage Engineers strip and quote 1150647 strip and quote 1150648 strip and quote 1150677 strip and quote 29,842.92 HSM Amanzi Pump and Sewerage Engineers 1150678 2,335.40 Boland Hydraulics 2,032.39 Worcester Auto Clinic 2,964.00 Emerald Infrastructure Solutions strip and quote 1150789 strip and guote 1150790 strip and quote 1150791 strip and quote 3,957.28 Worcester Auto Clinic 2,837.44 Jec Spares 5,826.43 Worcester Auto Clinic 1150793 strip and quote 1150796 strip and quote 1150811 strip and quote 4,161.00 Meyer Electrical & Construction 1150814 2,366.53 Worcester Auto Clinic strip and quote 1150820 strip and quote 16,927.48 Transtech 1150827 10,253.50 HD Transmissions strip and quote 1150853 strip and quote 4,113.18 Orchard Supplies 1150855 417,420.73 [42] TOTAL 5,242,775.01 28,937,915.96 TOTAL DEVIATIONS FOR THE YEAR



BREEDE VALLEY MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017
APPENDIX K: INVESTMENTS

Date Invested	Institution	ID	Account Number	Rate	Period	Amount	Maturity Date	Withdrawn	Date Receipted	Receipt Number	Expected Interest	Interest Received	Difference
											0.00		0.00
06.1416	CTANDARD	124	000706042 025	7.600%	60	5,000,000	25-Jul-16	5,000,000	27-Jul-16	4000367050	62,465.75	62,465.75	0.0
26-May-16	STANDARD INVESTEC	134 135	088786943-025 JB 9171903	7.60%	61	5,000,000	26-Jul-16	5,000,000	27-Jul-16	4000367051	63,506.85	63,506.85	0.0
26-May-16 30-Mar-16	ABSA	132	2075930795	7.71%	121	5,000,000	29-Jul-16	5,000,000	29-Jul-16	6000213017	127,795.89	127,795.89	0.0
30-Mar-16	NEDBANK	133	3/7881531576/206	7.725%	121	5,000,000	29-Jul-16	5,000,000	29-Jul-16	6000213018	128,044.52	128,044.52	0.0
20-14191-70	NEDBANK	133	3/7881331370/200	7.72370	121	3,000,000	25 701 20	0,000,000			0.00	,	0.0
_												381,813.01	
											0.00		0.0
26-May-16	STANDARD	136	088786943-026	7.750%	90	10,000,000	24-Aug-16	10,000,000	24-Aug-16	6000214170	191,095.89	191,095.89	0.0
26-May-16	NEDBANK	137	3/7881531576/207	7.80%	91	10,000,000	25-Aug-16	10,000,000	25-Aug-16	6000214192	194,465.75	194,465.75	0.0
26-May-16	INVESTEC	138	JB 9171906	7.75%	92	10,000,000	26-Aug-16	10,000,000	26-Aug-16	4000368088	195,342.47	195,342.47	0.0
201114 10		100									0.00		0.0
												580,904.11	
		-									0.00		0.0
26-May-16	STANDARD	139	088786943-027	7.925%	120	5,000,000	23-Sep-16	5,000,000	26-Sep-16	2000255416	130,273.97	130,273.97	0.0
26-May-16	ABSA	140	2076067553	7.75%	123	5,000,000	26-Sep-16	5,000,000	26-Sep-16	6000215675	130,582.19		0.0
26-May-16	NEDBANK	141	3/7881531576/208	7.95%	123	5,000,000	26-Sep-16	5,000,000	26-Sep-16	5000370199	133,952.05	133,952.05	0.0
26-May-16	INVESTEC	142	JB 9171907	7.95%	123	5,000,000	26-Sep-16	5,000,000	26-Sep-16	3000357588	133,952.05	133,952.05	0.0
27-Jul-16	NEDBANK	144	3/7881531576/210	7.67%	62	10,000,000	27-Sep-16	10,000,000	27-Sep-16	2000255510	130,284.93	130,284.93	0.0
27-Jul-16 27-Jul-16	STANDARD	144	288460898-001	7.625%	62	10,000,000	27-Sep-16	10,000,000	27-Sep-16	2000255550	129,520.55	129,520.55	0.0
27-Jul-16 27-Jul-16	INVESTEC	145	JB 9216765	7.60%	62	10,000,000	27-Sep-16	10,000,000	27-Sep-16	2000255549	129,095.89		0.0
27-Jul-16	HANESTEC	140	10 AST0/02	7.00%	02	10,000,000	57.36h-10	20,000,000	2. 5cp-10		0.00		0.0
		$\vdash\vdash$									5.00	917,661.63	0.0
		\vdash							\vdash		0.00		0.0
07.1			20752425-	3.3001		10 000 000	25 0 - 10	10.000.000	25 00 10	3000350140	191,342.47		0.0
27-Jul-16	ABSA	147	2076212227	7.76%	90	10,000,000	25-Oct-16	10,000,000	25-Oct-16	3000359143		_	0.0
26-May-16	NEDBANK	143	3/7881531576/209	8.18%	153	10,000,000	26-Oct-16	10,000,000	26-Oct-16	5000371180	342,887.67		
27-Jul-16	NEDBANK	148	3/7881531576/211	7.80%	91	5,000,000	26-Oct-16	5,000,000	26-Oct-16	5000371179	97,232.88		0.0
27-Jul-16	INVESTEC	149	JB 9216767	7.80%	92	5,000,000	27-Oct-16	5,000,000	28-Oct-16	5000371208	98,301.37	98,301.37	0.0
											0.00		0.0
												729,764.39	
											0.00		0.0
25-Aug-16	NEDBANK	150	3/7881531576/212	7.80%	91	10,000,000	24-Nov-16	10,000,000	24-Nov-16	3000359409	194,465.75		0.0
25-Aug-16	STANDARD	151	288460898-002	7.775%	92	5,000,000	25-Nov-16	5,000,000	28-Nov-16	2000258538	97,986.30	97,986.30	0.0
											0.00		0.0
												292,452.05	
											0.00		0.0
25-Aug-16	INVESTEC	152	JB 9237883	7.80%	120	5,000,000	23-Dec-16	5,000,000	23-Dec-16	3000360649	128,219.18	128,219.18	0.0
25-Aug-16	ABSA	153	2076283397	7.83%	124	5,000,000	27-Dec-16	5,000,000	23-Dec-16	3000360650	133,002.74	133,002.74	0.0
25-Aug-16	STANDARD	154	288460898-003	7.850%	124	5,000,000	27-Dec-16	5,000,000	23-Dec-16	3000360652	133,342.47	133,342.47	0.0
25-Aug-16	STANDARD	154	288460898-003	7.850%	1	,	28-Dec-16		10-Jan-17	3000361628	1,075.34	1,075.34	0.0
23-Aug-10	STANDAND	154	200 100030 000	7,000,0							0.00		0.0
												395,639.73	
											0.00		0.0
2F Aug 16	INVESTEC	155	JB 9237884	8.05%	151	5,000,000	23-Jan-17	5,000,000	23-Jan-17	5000374416	166,513.70		
25-Aug-16	NEDBANK	156	3/7881531576/213	8.145%	153	5,000,000	25-Jan-17	5,000,000	25-Jan-17	3000362238	170,710.27		
25-Aug-16	NEDBANK	157	3/7881531576/214	7.93%	91	10,000,000	27-Jan-17	10,000,000	27-Jan-17	4000372344	197,706.85	1	
28-Oct-16		158	288460898-004	7.775%	91	10,000,000	27-Jan-17	10,000,000	27-Jan-17	4000372368	193,842.47		
28-Oct-16	STANDARD	120	200400030-004	1.773/6	- 31	10,000,000	27-3011-17	10,000,000	27 7011 27	4000372300	0.00		0.0
		+-										728,773.29	
		-									0.00		0.0
	IAD ICCTOR	100	10.0207070	7 700/	0.0	E 000 000	22 Eab 17	5 000 000	22-Eab 17	6000221883	90,712,33		
28-Nov-16	INVESTEC	166	JB 9307976	7.70%	86	5,000,000	22-Feb-17	5,000,000	22-Feb-17	3000364232	127,380.82		
28-Oct-16	ABSA	159	2076432031	7.56%	123	5,000,000	28-Feb-17	5,000,000	28-Feb-17				
28-Oct-16	NEDBANK	160	3/7881531576/215	8.08%	123	5,000,000	28-Feb-17	5,000,000	28-Feb-17	3000364165 3000364237	136,142.47	_	
28-Oct-16	STANDARD	161	288460898-005	7.90%	123	5,000,000	28-Feb-17	5,000,000	28-Feb-17		133,109.59		
28-Oct-16	INVESTEC	162	JB 9286140	7.70%	123	10,000,000	28-Feb-17	10,000,000	28-Feb-17	3000364234	259,479.45 97,986.30		1
28-Nov-16	STANDARD	167	288460898-006	7.775%	92	5,000,000	28-Feb-17	5,000,000	28-Feb-17	3000364236		 	
		1					-				0.00		0.0
		1					-		1		-	844,811.01	
		_							-		0.00		0.1
27-Jan-17	NEDBANK	179	3/7881531576/221	7.78%	59	5,000,000	27-Mar-17	5,000,000	27-Mar-17	2000262787	62,879.4		
28-Oct-16	ABSA	163	2076431996	7.76%	151	5,000,000	28-Mar-17	5,000,000	28-Mar-17	3000365944	160,515.0		
28-Oct-16	NEDBANK	164	3/7881531576/216	8.28%	151	5,000,000	28-Mar-17	5,000,000	28-Mar-17	3000365921	171,271.2		
28-Oct-16	INVESTEC	165	JB 9286145	7.90%	151	5,000,000	28-Mar-17	5,000,000	28-Mar-17	3000365945	163,410.9		_
27-Jan-17	STANDARD	180	288460898-009	7.675%	60	5,000,000	28-Mar-17	5,000,000	28-Mar-17	2000262871	63,082.1		
28-Nov-16	STANDARD	168	288460898-007	7.90%	121	5,000,000	29-Mar-17	5,000,000	29-Mar-17	2000262916	130,945.2		
28-Nov-16	ABSA	169	2076488927	7.89%	123	5,000,000	31-Mar-17	5,000,000	31-Mar-17	5000376924	132,941.1	132,941.10	0.4
28-Nov-16	NEDBANK	170	3/7881531576/217	8.10%	123	5,000,000	31-Mar-17	5,000,000	31-Mar-17	3000366057	136,479.4	5 136,479.45	0.
20 1101-10		1		1	1						0.0		0.
						1					1	1,021,524.66	
		+			+		1		†		0.0		0.
20 41 10	INVESTES	171	Ib 030000t	8.05%	147	5,000,000	24-Apr-17	5,000,000	24-Apr-17	6000223556	162,102.7	_	
28-Nov-16	INVESTEC	171	JB 9308005		_				28-Apr-17	3000367511	344,610.9	_	
28-Nov-16	NEDBANK	172	3/7881531576/218	8.33%	151	10,000,000	28-Apr-17	10,000,000			96,609.5		
27-Jan-17	ABSA	181	2076614552	7.75%	91	5,000,000	28-Apr-17	5,000,000	28-Apr-17	3000367530			+
27-Jan-17	STANDARD	182	288460898-010	7.80%	91	5,000,000	28-Apr-17	5,000,000	28-Apr-17	3000367510	97,232.8	8 97,232.88	i I



BREEDE VALLEY MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017
APPENDIX K: INVESTMENTS

Date invested	Institution	ID	Account Number	Rate	Period	Amount	Maturity Date	Withdrawn	Date Receipted	Receipt Number	Expected Interest	Interest Received	Difference
27-Jan-17	INVESTEC	183	JB 9348108	7.80%	91	5,000,000	28-Apr-17	5,000,000	28-Apr-17	3000367531	97,232.88	97,232.88	0.0
27-Feb-17	STANDARD	187	288460898-011	7.625%	60	10,000,000	28-Apr-17	10,000,000	28-Apr-17	3000367538	125,342.47	125,342.47	0.0
											0.00		0.0
												923,131.52	
											0.00		0.0
28-Nov-16	ABSA	173	2076488985	8.10%	155	5,000,000	2-May-17	5,000,000	2-May-17	3000367629	171,986.30	171,986.30	0.0
28-Nov-16	STANDARD	174	288460898-008	8.175%	155	5,000,000	2-May-17	5,000,000	2-May-17	3000367643	173,578.77	173,578.77	0.0
28-Nov-16	NEDBANK	175	3/7881531576/219	8.58%	182	5,000,000	29-May-17	5,000,000	29-May-17	2000265333	213,912.33	213,912.33	0.0
27-Jan-17	NEDBANK	184	3/7881531576/222	8.03%	122	5,000,000	29-May-17	5,000,000	29-May-17	2000265332	134,200.00	134,200.00	0.0
27-Jan-17	INVESTEC	185	JB 9348114	7.95%	122	5,000,000	29-May-17	5,000,000	29-May-17	2000265362	132,863.01	132,863.01	0.00
27-Feb-17	STANDARD	188	288460898-012	7.750%	91	5,000,000	29-May-17	5,000,000	29-May-17	2000265361	96,609.59	96,609.59	0.0
28-Mar-17	ABSA	196	2076752091	7.665%	62	5,000,000	29-May-17	5,000,000	29-May-17	4000375182	65,100.00	65,100.00	0.0
27-Jan-17	ABSA	186	2076614594	7.94%	123	5,000,000	30-May-17	5,000,000	30-May-17	2000265382	133,783.56	133,783.56	0.00
27-Feb-17	ABSA	189	2076685224	7.65%	92	5,000,000	30-May-17	5,000,000	30-May-17	2000265381	96,410.96	96,410.96	0.00
											0.00		0.00
										_		1,218,444.52	
											0.00		0.00
28-Nov-16	ABSA	176	2076489012	8.32%	185	5,000,000	1-Jun-17	5,000,000	1-Jun-17	4000375250	210,849.32	210,849.32	0.00
28-Nov-16	INVESTEC	177	JB 9308010	8.375%	210	5,000,000	26-Jun-17	5,000,000	26-Jun-17	4000376088	240,924.66	240,924.66	0.00
26-Apr-17	ABSA	202	2076811419	7.6780%	61	5,000,000	26-Jun-17	5,000,000	26-Jun-17	4000376102	64,158.63	64,158.63	0.00
26-Apr-17	NEDBANK	203	3/7881531576/227	7.70%	61	10,000,000	26-Jun-17	10,000,000	26-Jun-17	4000376087	128,684.93	128,684.93	0.00
26-Apr-17	STANDARD	204	288460898-015	7.675%	61	5,000,000	26-Jun-17	5,000,000	26-Jun-17	4000376115	64,133.56	64,133.56	0.00
27-Feb-17	NEDBANK	190	3/7881531576/223	7.95%	120	5,000,000	27-Jun-17	5,000,000	27-Jun-17	4000376134	130,684.93	130,684.93	0.00
28-Nov-16	NEDBANK	178	3/7881531576/220	8.63%	212	5,000,000	28-Jun-17	5,000,000	28-Jun-17	3000370179	250,624.66	250,624.66	0.00
27-Feb-17	STANDARD	191	288460898-013	7.900%	121	5,000,000	28-Jun-17	5,000,000	28-Jun-17	4000376204	130,945.21	130,945.21	0.00
28-Mar-17	ABSA	197	2076752287	7.795%	92	5,000,000	28-Jun-17	5,000,000	28-Jun-17	3000370238	98,238.36	98,238.36	0.00
28-Mar-17	INVESTEC	198	JB 9404459	7.75%	92	5,000,000	28-Jun-17	5,000,000	28-Jun-17	6000226602	97,671.23	97,671.23	0.00
27-Feb-17	ABSA	192	2076685321	7.84%	123	5,000,000	30-Jun-17	5,000,000	30-Jun-17	3000370372	132,098.63	132,098.63	0.00
											0.00		0.00
												1,549,014.12	
											0.00		0.00
26-Apr-17	ABSA	205	2076811728	7.7900%	91	5,000,000	26-Jul-17				97,108.22		97,108.22
26-Apr-17	STANDARD	206	288460898-016	7.750%	91	5,000,000	26-Jul-17				96,609 59		96,609.59
27-Feb-17	NEDBANK	193	3/7881531576/224	8.20%	150	5,000,000	27-Jul-17				168,493.15		168,493.15
28-Mar-17	STANDARD	199	288460898-014	7.950%	121	5,000,000	27-Jul-17				131,773.97		131,773.97
28-Mar-17	NEDBANK	200	3/7881531576/225	8.00%	122	5,000,000	28-Jul-17				133,698.63		133,698.63
27-Feb-17	ABSA	194	2076685355	8.04%	154	5,000,000	31-Jul-17				169,610.96		169,610.96
											0.00		0.00
												0.00	
											0.00		0.00
27-Feb-17	INVESTEC	195	9375083	7,80%	155	5,000,000	1-Aug-17				165,616.44		165,616.44
26-Apr-17	ABSA	207	2076811786	7.9600%	121	5,000,000	25-Aug-17				131,939.73		131,939.73
28-Mar-17	NEDBANK	201	3/7881531576/226	8.21%	153	5,000,000	28-Aug-17				172,072.60		172,072.60
26-Apr-17	NEDBANK	208	3/7881531576/228	8.05%	124	5,000,000	28-Aug-17				136,739.73		136,739.73
30-May-17	STANDARD	209	288460898-017	7.750%	92	10,000,000	30-Aug-17				195,342.47		195,342.47
		_									0.00		0.00
												0.00	
		-									0.00		0.00
30-May-17	STANDARD	210	288460898-018	7.975%	121	10,000,000	28-Sep-17				264,376.71		264,376.71
30-May-17	NEDBANK	211	3/7881531576/229	8.00%	122	10,000,000	29-Sep-17				267,397.26		267,397.26
		-									0.00		0.00
		\rightarrow										0.00	
											0.00		0.00
30-May-17	NEDBANK	212	3/7881531576/230	8.20%	153	10,000,000	30-Oct-17				343,726.03		343,726.03
											0.00		0.00
												0.00	
						500,000,000		410,000,000			12,058,439.45	9,583,934.04	2,474,505.41
						90,000,000							

